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THE UNITED STATES MARINE
CORPS RESERVE AND ITS
FINANCIAL MANAGEMENT

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THE UNITED STATES MARINE CORPS RESERVE AND
ITS FINANCIAL MANAGEMENT

by

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Prepared for
DR. A. REX JOHNSON
May 1958

PREFACE

With the passage of the National Security Act of 1947 (Public Law 253, 80th Congress, 26 July 1947) (61 Stat. 495) as amended, financial management within the Armed Services of the United States took on a much different aspect. Title IV of this Act required the operation of a performance type budget; that is, budget estimates had to be prepared, presented and justified, and the programs administered, so the accounting and reporting of the cost of performance of functional programs and activities was readily identifiable. This required the Marine Corps to change to a new system of budgeting for control of and accounting for funds.

Within the Marine Corps Reserve and Recruitment Districts financial management and fiscal accounting procedures have "strayed all over the lot." Even with the realization that the degree of severity of the problems within each district may vary, it must be accepted that each district is performing the same mission and operating with the same basic organization. Using this premise it appears logical that similar fiscal accounting procedures would be employed by all districts. This is not the case.

Since financial management is assumed to be the overall generalized manipulation of fiscal procedures we may proceed directly to our point--fiscal accounting procedures

by the Marine Corps Reserve and Recruitment Districts.

It is the purpose of this paper to attempt the review, analysis, digestion and recommendation of a fiscal accounting system which is applicable and may be used by all Reserve and Recruitment Districts. In our progress toward this end we will discuss some history of the United States Marine Corps Reserve, its mobilizations and their financial effects, the current status and positions of the Marine Corps Reserve. We will also discuss the appropriations applicable to the Marine Corps Reserve and their management by the Division of Reserve at Headquarters, Marine Corps and at the district and unit level.

The assistance of the officers and men assigned to the Division of Reserve, Headquarters, Marine Corps is gratefully acknowledged.

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CHAPTER I

INTRODUCTION

The United States Marine Corps Reserve--often referred to as the Leatherneck's "secret weapon"--is an organization of proud men and women; proud of their role as civilian Marines; proud they can meet the high physical, mental and moral requirements for admission to the Marine Corps; and proud they are contributing to the defense of Freedom.¹

Historically the Marine Corps Reserve has reinforced the regular Marine Corps in World War I, World War II and most recently in the Korean action. Relatively speaking the Marine Corps Reserve is a youngster compared to the regular Marine Corps, but the important characteristics of tradition, esprit de corps, and the willingness to help their nation in times of danger are equally shared. The Marine Reservist is not just a civilian with military training, he is an integral part of the vaunted Marine Corps.

In viewing the Marine Corps Reserve in its proper perspective in relationship to the regular Marine Corps, it is necessary that certain facts of the regular Marine Corps roles and missions be explained. It is not intended that a lengthy discussion of how the regular Marine Corps is

¹NAVMC 6641R Booklet, The United States Marine Corps Reserve, Majestic Press, Inc.

organized, how it functions, etc., be entered into as these roles and missions are all adequately stated in the laws for Armed Services and further amplification is not necessary. Suffice to say that the combatant arm of the regular Marine Corps is the Fleet Marine Force (FMF). The FMF is organized, trained and equipped to provide forces of combined arms together with the supporting air components for service with the fleet in the seizure or defense of advanced naval bases, and for such land operations as may be essential to the prosecution of a naval campaign.² The Marine Corps Reserve is added muscle to this combatant arm of the regular Marine Corps.

Management of the Reserve has been complicated by frequent mobilizations, sometimes the entire reserve and sometimes just individual members. However, regardless of when or how many reservists are mobilized there have been problems created. It is not the intention that these problems be slighted but our attention will be directed toward the financial aspects of these problems. Perhaps our attention might be further focused on the mobilizations of 1940 and 1950.

The historical information available concerning the 1940 mobilization would add little to this discussion. With the declaration of a limited national emergency, Marine Reservists were mobilized and quickly assimilated into the

²Department of Defense, Semiannual Report of the Secretary of Defense and the Semiannual Reports of the Secretary of the Navy, the Secretary of the Army, and the Secretary of the Air Force, 1 January - 30 June 1950 (Washington: U.S. Government Printing Office, 1950), p. 109.

regular Marine Corps. Shortly after this period this country became involved in World War II and identification of specific areas for financial influences is very difficult.

With the end of World War II apparently financial matters and their management were shoved into the background. At this time other things thought to be more important were uppermost in people's minds. Besides, compared to the cost incurred during World War II almost everything and anything appeared inexpensive. Along with these feelings was one of laxity. The peace had been won and everyone could now sit back and enjoy life.

The Marine Corps experienced rapid demobilization during the years of 1945 and 1946. However, during this same period the Marine Corps Reserve was being built up toward a planned strength of 100,000.

About three years after the end of World War II evidences of growing concern about this country's various fields of finances and financial management began to crop up. Just as it seemed there would be a realization of these financial areas, this country became involved in the Korean action. For the Marine Corps Reserve this meant mobilization again. The Secretary of Defense, Louis Johnson in his semi-annual report, stated:

The Marine Corps Organized Reserve, ground and aviation, is in a higher state of combat readiness than at any time since the end of World War II. Units of the Organized Reserve readily can be integrated with the FMF, and partially restore the effectiveness of the operating forces of the Marine Corps.³

³ Ibid., p. 111.

The 1950 mobilization took this form: 20 July 1950 the first mobilization directive was issued to Marine Corps Reserve units. In less than two months the entire Organized Marine Corps Reserve (Ground) had been mobilized, minus the Women's Reserve Platoons. A total of 138 separate units from 126 cities reported for active duty with the regular Marine Corps. An idea of what this mobilization meant can be seen in some strength figures. The regular Marine Corps had a total strength on 30 June 1950 of approximately 72,000. In the short space of two years its strength on 30 June 1952 was approximately 237,000. Planned strength for 30 June 1953 was to total approximately 247,000. The majority of these increases had been and were to be Marine Reservists.

It is not too difficult to imagine the financial effects of this mobilization. It caused increases in pay, allowances, supply cost, administrative costs and many others. Coupled with these increases was the fact that budgetary limitations imposed during Fiscal Year 1950 had reduced the strength and combat effectiveness of the regular Marine Corps. Here is one of the first concrete examples of budgetary restriction imposed that was to set a precedent which has continued through the years up to the present time.

Defense cannot be operated on a "shoe string" but, on the other hand, it must not force the economy of the country into bankruptcy. How much for defense? How much defense? What does it cost? Is it too much or too little? These questions are far beyond the scope of this paper. The point is: no matter where the defense dollar is being managed or

at what level, the utmost care must be exercised to see that the dollars are budgeted and spent wisely, efficiently and economically.

In the semi-annual report of the Secretary of Defense in June 1951 he states:

The record of Marine Reservists in training camps, at operating stations, and with the Marine forces in Korea has fully justified the faith which the Nation placed in the conception and administration of the Reserve program.⁴

This statement of fact must not be accepted as signalling the end of continued effort to improve the Reserve program or its management. The road that was to follow would not be smooth or straight.

With the termination of hostilities in Korea the Marine Corps was not again reduced to a bare minimum. The reason for this was in June 1952 Congress passed legislation which set the organization of the regular Marine Corps at 3 divisions and 3 air wings. This legislation also set a maximum (ceiling) strength of 400,000. This created more financial problems since the Marine Corps Reserve was again operating its organized units. On 30 June 1956 the total strength of the Marine Corps Reserve in a drill pay status was 27,216 officers and 197,634 enlisted. The Ready Reserve

⁴Department of Defense, Semiannual Report of the Secretary of Defense and the Semiannual Reports of the Secretary of the Navy, the Secretary of the Army, and the Secretary of the Air Force, 1 January - 30 June 1951 (Washington: U.S. Government Printing Office, 1951), p. 186.

totaled 205,917.⁵ At this time the installations of the Marine Corps Reserve amounted to 230 facilities which supported 244 Organized Marine Corps Reserve units.

For planning purposes it was felt that by Fiscal Year 1958 the strength and percentage figures of the Marine Corps Reserve would require a sizable change in the arrangement of facilities at Camp Lejeune and Camp Pendleton, activation of a separate Reserve training center or a combination of these actions. Even though plans and programs had progressed to meet this problem considerable alterations were yet to be made in the entire Marine Corps Reserve picture. With this information in mind we will now take a look at the current picture of the Marine Corps Reserve; its organization, policies and programs, and status.

⁵Department of Defense, Semiannual Report of the Secretary of Defense and the Semiannual Reports of the Secretary of the Navy, the Secretary of the Army, and the Secretary of the Air Force, 1 January - 30 June 1956 (Washington: U.S. Government Printing Office, 1956), pp. 179-180.

CHAPTER II

THE MARINE CORPS RESERVE TODAY

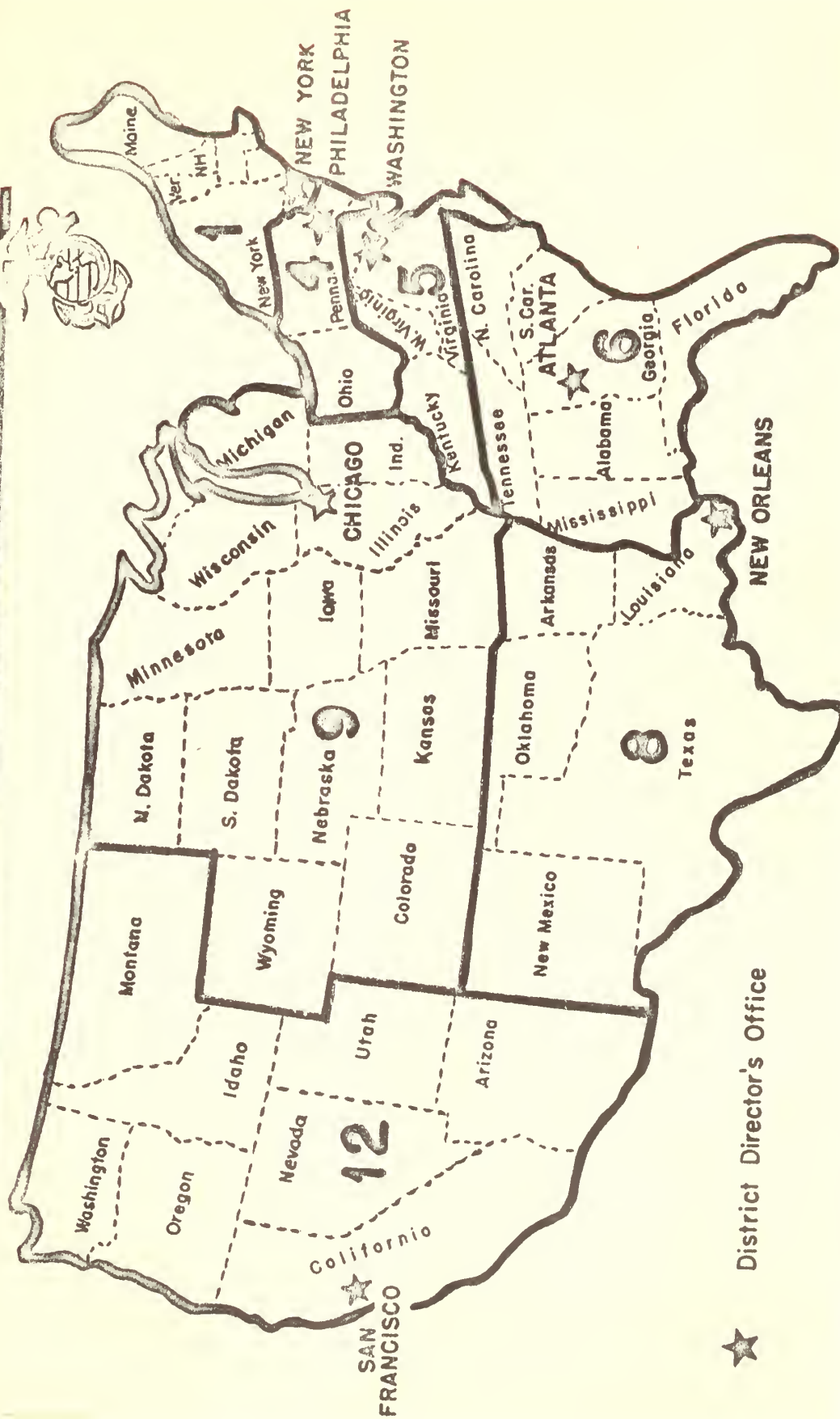
Organized Marine Corps Reserve battalions, squadrons, companies, batteries and women's platoons are established in 250 cities and towns throughout the United States and Hawaii.⁶ The Marine Corps Reserve is composed of nine Marine Corps Reserve and Recruitment Districts. The areas for these districts are shown on figure 1. Figure 2 shows an organization chart for a Marine Corps Reserve and Recruitment District. The structure and strengths of a Marine Corps Reserve and Recruitment District headquarters may be found in Table of Organization number 7995 dated 24 May 1957.

Headquarters for these districts are located in principal cities such as: Boston, Mass., Philadelphia, Penn., Washington, D.C., Atlanta, Georgia, New Orleans, La., Chicago, Ill., and San Francisco, Calif. The two districts located outside the continental United States have their headquarters in Pearl Harbor and San Juan.

Within each district are located the various Organized Marine Corps Reserve units. Each Organized unit, no matter what its size, has a military specialty in which members are trained, a specialty which would enable it to fit smoothly into the regular Marine Corps organization in time of

⁶NAVMC 6641R Booklet, The United States Marine Corps Reserve, Majestic Press, Inc.

MARINE CORPS RESERVE AND RECRUITMENT DISTRICTS



District Director's Office

Figure 1

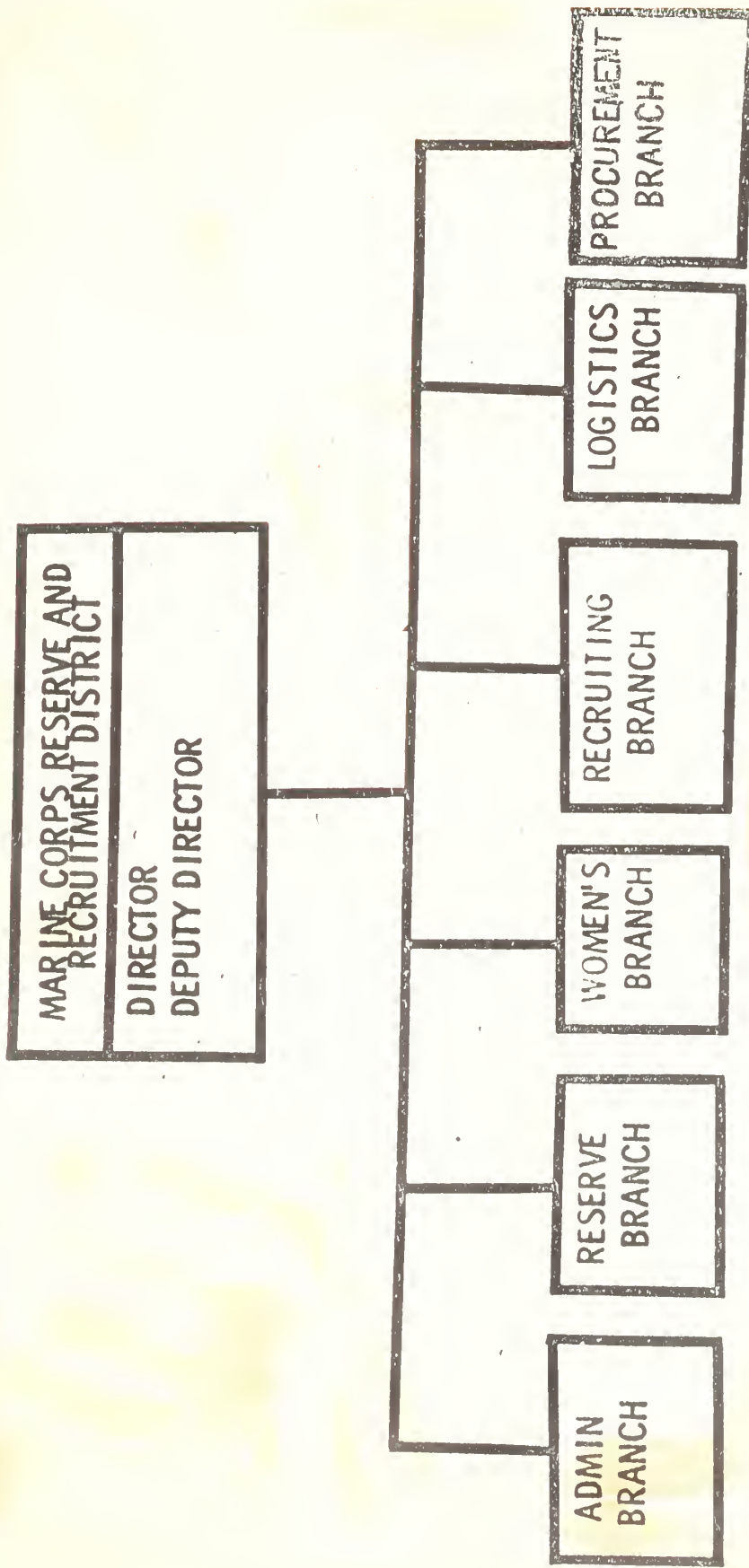


Figure 2

national emergency.⁷ The training of these units may be in Infantry, Field Artillery, Tanks and other tracked vehicles, Communications, Air-Delivery, Aviation, Anti-Aircraft Defense, Ordnance Field Maintenance, Supply and many other specialties. There are at the present time 223 male units and 18 women's platoons. Figure 3 lists the number and type of units. Figure 4 shows a breakdown of different type units by districts.

For an alphabetical listing of Organized Marine Corps Reserve units attention is directed to Appendix I. A listing of units by district and state may be found in Appendix II. It should be mentioned at this point that this paper is limited to the Marine Corps Reserve, Ground, Marine Corps Reserve Aviation and its related financial aspects will not be discussed.

A look at the organizational set-up of the Marine Corps Reserve provides some idea of the multitude of its management problems. Speaking just for the districts and their units the major problem might be described as centralized control of decentralized operations. This point will be discussed more fully later in the paper.

According to the most recent annual report, "the state of readiness of the Marine Corps Reserve may be termed

⁷NAVMC 6641R Booklet, The United States Marine Corps Reserve, Majestic Press, Inc.

NUMBER AND TYPE OF UNITS

<u>NUMBER</u>	<u>TYPE</u>
1	Air Delivery Company
1	Amphibian Tractor Battalion
3	Amphibian Tractor Companies
2	Armored Amphibian Companies
2	Automotive Field Maintenance Companies
1	AAA Automatic Weapons Battalion
9	Automatic Weapons Batteries
1	Communications Battalion
5	Communication Companies
2	Communication Support Battalions
2	Depot Supply Battalions
3	Engineer Battalions
7	Engineer Companies
15	Infantry Battalions
1	Infantry Battalion (Composite)
93	Infantry Companies
1	Motor Transport Battalion
3	Ordnance Field Maintenance Companies
1	Reconnaissance Battalion
22	Rifle Companies
1	Service Battalion
3	Shore Party Group Companies
2	Special Truck Companies
5	Supply Companies
2	Tank Battalions
1	Tank Company
5	Truck Companies
2	Weapons Battalions
1	4.5" Rocket Battalion
2	75mm AAA Battalions
7	75mm AAA Batteries
3	105mm Howitzer Battalions
4	105mm Howitzer Batteries
2	155 mm Gun Battalions
2	155mm Gun Batteries
3	155mm Howitzer Battalions
3	155mm Howitzer Batteries
223	TOTAL
5	Women Marine Administrative Platoons
6	Women Marine Classification Platoons
2	Women Marine Disbursing Platoons
1	Women Marine Communications Platoon
3	Women Marine Supply Platoons
1	Women Marine Platoon'
18	TOTAL
241	GRAND TOTAL

Figure 3

BREAKDOWN OF DIFFERENT TYPE UNITS BY DISTRICTS

	<u>1st</u>	<u>4th</u>	<u>5th</u>	<u>6th</u>	<u>8th</u>	<u>9th</u>	<u>12th</u>	<u>14th</u>	<u>Total</u>
AirDelCo							1		1
AmphTracBn				1					1
AmphTracCo				2	1				3
ArmdAmphCo				1			1		2
AutoFldMaintCo	1	1							2
AAA AWBn							1		1
AWBtry		3				3	3		9
CommBn							1		1
CommCo	3	1					1		5
CommSuptBn	1					1			2
DepSupBn		1	1						2
EngrBn	1		1				1		3
EngrCo	1	1	2	1		1	1		7
InfBn	2	3	1		2	4	2	1	15
InfBn (Com- posite)					1				1
InfCo	14	15	9	9	13	19	14		93
MTBn				1					1
OrdFldMaintCo	1	1				1			3
ReconBn					1				1
RifleCo	4	1		4	3	6	4		22
ServBn				1					1
ShPtyGrpCo				1		2			3
SplTruckCo				1			1		2
SupCo	1	1	1				2		5
TankBn	1						1		2
TankCo				1					1
TruckCo	1	2		1	1				5
WpnsBn						2			2
4.5" RktBn					1				1
75mmAAABn		1				1			2
75mmAAABtry		1			1	1	4		7
105mmHowBn			1	2					3
105mmHowBtry		1		2	1				4
155mmGunBn							2		2
155mmGunBtry							2		2
155mmHowBn	1	2							3
155mmHowBtry	1			1	1				3
TOTAL	33	35	16	29	26	41	42	1	223

Figure 4

excellent," Defense Secretary Neil McElroy told the President.⁸ In terms of numbers the Marine Corps Reserve can "more than meet its stated mobilization requirements." Further, 80 percent of the ready reserve has had sufficient training to be available for overseas assignment.

This report seems to prove the soundness of the policies and procedures employed within the Marine Corps Reserve. However, superimposed upon the reserve programs of all service have been certain ceilings and limitations, the effects of which have in some instances been very serious. Perhaps the most serious effect for the Marine Corps Reserve has been the reduction in the amount of training that may be provided a Ready Reservist. This in turn will result in a reduction of the drill-pay strength.

Under current legislation the drill-pay strength of the Marine Corps Reserve has grown rapidly and it is assumed it might continue to do so. However, expenditure limitations and forced curtailment of recruiting will prevent the Reserve from reaching the strength authorized by the Secretary of Defense for Fiscal Year 1958. For Fiscal Year 1959 the picture appears even more gloomy. The authorized drill-pay strength will be further reduced. This will result in more curtailments on recruiting and may cause transfers of drill-pay personnel to a non-drill status. An even more important

⁸Secretary of Defense Annual Report to the President for Fiscal Year ending 30 June 1957. Information taken from news release actual report not yet published. (Navy Times, 29 March 1958 issue).

factor that must be considered is the drastic cuts in planned training that have been necessary.

The effects of this reduced input of today are expected to be felt even in Fiscal Year 1961 when an additional problem must be faced due to the concurrent phase-out of 8 year and 6 year obligors enlisted under the Armed Forces Reserve Act of 1952, as amended.

The discussion of the reduction in drill-pay strength is best summed up by a few remarks made by Brigadier General William W. Stickney, Deputy Director, Marine Corps Reserve as follows:

The optimum insofar as mobilization readiness and availability is concerned would be to have the initial reserve requirements (M plus 1) in a drill-pay status.

Such was the plan of the Marine Corps, when in 1951, the Marine Corps Reserve was reactivated with the Tables of Organization strength plus a calculated 10 percent coverage, very nearly matching our initial mobilization requirements.

Beginning in November 1956, however, successively lowered ceilings have caused the authorized strength to bear little or no relationship to planned mobilization requirements.

The above-mentioned ceilings have resulted in the Marine Corps Reserve being able to get only 61 percent of its initial mobilization requirements from the drill-pay reserve. Further, such restrictions will severely hamper the Marine Corps Reserve in certain areas within the drill-pay reserve. One such critical area lies in the aviation drill-pay reserve. The imposition of the artificial strength ceilings mentioned will result in either (1) an inability to absorb in our reserve squadrons, young pilots recently released from active duty; or (2) forcing out of other, more mature personnel, all of whom still meet rigid physical and proficiency standards. This takes on added significance when related to the fact that no pilot training was received by reserves from the close of World War II to Korea, hence the new pilot input is critically needed.⁹

⁹Speech by Brigadier General William W. Stickney, USMCR Deputy Director, Marine Corps Reserve before Reserve Officers in the Pittsburgh, Pennsylvania Area, Saturday, 9 November 1957.

It is apparent that strength ceilings dictated by availability of funds bear little or no relationship to strategic or tactical concepts and such ceilings should be reviewed in the light of these concepts.

Briefly, the planned end strength of the Organized Marine Corps Reserve for both Fiscal Year 1959 and Fiscal Year 1960 is 45,000 drill-pay reservists. Gains for drill-pay personnel are expected from three sources: direct enlistments into the six-months training program, transfers of obligors from non-drill pay status, and reenlistment of prior service personnel. Class III (Inactive) reserve strength for Fiscal Year 1959 will be approximately 113 percent of the Fiscal Year 1958 strength. For Fiscal Year 1960 it will approximate 90 percent of the Fiscal Year 1958 strength. Class III reservists are not considered primary factors in financial matters but nevertheless, the administrative and supply costs of this group must not be completely forgotten.

It seems pertinent at this point to insert excerpts of a speech made by Brigadier General William W. Stickney, Deputy Director, Marine Corps Reserve.

The Marine Corps Reserve today is in the most healthy condition and has attained the greatest overall strength that it has ever achieved before in history. We have on our rolls presently 311,019 Marines. Of these, 41,704 are on active duty; 46,000 are in our organized training units and the remainder, 223,320 are in volunteer training.

. . . Our drill attendance in our organized units for the past fiscal year was 71% for enlisted and 91% for officers, the highest ever attained.

Let us leave the specifics now and concern ourselves with the Marine Corps Reserve as a whole. In this regard, I think you should be interested in progress

made under the provisions of the most recent reserve legislation--the Reserve Forces Act of 1955. This law contained several salient features, foremost of which are, (1) the mandatory participation requirement, (2) special enlistment programs designed to enable all reserve components to meet growth requirements, and (3) a screening provision applicable to the ready reserve to insure that members not immediately ready for mobilization were screened out of the ready reserve.

There have already been significant results of this legislation. Although there has been no tremendous upsurge in strength, the reserve posture is rapidly improving in the vital areas of stability and training readiness.

What has the new law accomplished in the way of meeting total ready reserve mobilization requirements? This current requirement in the Marine Corps is 19,500 officers and 188,500 enlisted, or a total of 208,000 Marines. As of 31 July 1957, there were on the rolls approximately 240,900 ready reserves, of which 12,600 were officers and 228,300 were enlisted. In other words, there are on board 65% of the officers requirements and 121% of the enlisted requirements. The shortage of officers is not serious (except for pilots) because there are an additional 15,400 officers in the standby reserve, of which it is believed sufficient numbers will be available to meet our needs.

Of this total reserve, all officers have been trained on active duty. Of the enlisted strength, 218,300 are sufficiently trained to be assigned immediately to a combat unit. Approximately 25,000 would require some additional training before being committed to a combat unit. This number is steadily decreasing and no untrained reserves have entered the ready reserve since 1 April 1957, except through the 6 months program. All hands will meet requirements (4 months) by December 1958.

With regard to the screening requirement: in order to eliminate a "paper" reserve, and to know that the reserves on board are available when needed, this screening requirement has been enthusiastically implemented. During Fiscal Year 1957, all of the ready reserves have been screened and we now have a truly ready reserve. Screening is continuing during the current year in order to maintain this ready status and, in addition to this screening, we will be required to transfer excess ready reservists to the standby reserve in order to stay within presently prescribed strength ceilings.

In summary, it is believed that the Marine Corps Reserve is progressing satisfactorily under the Reserve Forces Act.

The build-up in the last two years has been slow but solid. All Marines recently released from active duty who have a ready obligation are adequately trained. The drill pay reserve has made fine progress in stability, level of training, and drill attendance. The 6 months program has proven most successful and has to this date been considered a base on which to build a better drill pay reserve.

However, expenditure and other limitations made by the Secretary of the Navy in response to the Secretary of Defense guidelines have resulted in a serious reduction in the amount of training to be provided ready reservists, and will result in a reduction in the drill pay strength of the Marine Corps Reserve.

In closing, let me say that I believe the Marine Corps Reserve is on a firm footing today and that every criterion indicates we shall have a reserve establishment always ready, willing, and able to take their position in the line and do the splendid job for which Marines have always been famous. We have proven our capability to do this in the past, and are determined that within the restrictions imposed by lack of funds, which we believe to be a serious limitation on our growth factor in reaching our full mobilization requirements, the youth entrusted to our care shall receive the best training it is possible for them to receive.¹⁰

These remarks by General Stickney seem to tie our discussion of strengths, ceilings, expenditure limitations, and personnel together into one package. The point that must be remembered is that each fluctuation of personnel in the Reserve carries the greatest financial influences. No other single factor carries as much weight. This factor must constantly be borne in mind.

The next logical step would be the presentation of the appropriation funding of the Reserve but, first let's take a brief look at some of the more important features of

¹⁰ Ibid.

the Marine Corps Reserve budget guidance for Fiscal Year 1959 and Fiscal Year 1960.¹¹

Headquarters Marine Corps felt that more realistic and adequate guidance would help subordinate echelons in preparing more accurate and timely budget estimates. All requested increases for the Reserve budget for Fiscal Year 1959 had been stricken by various review agencies with one exception. This exception provided for the installation of data processing machines at some of the district headquarters.

For Fiscal Year 1960 no fund ceiling is to be imposed. Therefore, the budget estimates submitted when compiled and evaluated will make up the initial Marine Corps Reserve budget for that fiscal year. This feature should not be taken at face value as meaning that any and all increases may be requested and that they will automatically be granted. If some thought is given to the requirements for sufficient detailed justification that must accompany each requested increase, one can see a possible trend of things to come. Specifically I make reference to the implied requirement: "Generalized statements will not suffice. Specific cost data is required."¹² Figure 5 shows the planned end strengths for the drill-pay Marine Corps Reserve, Ground for the fiscal year listed.

¹¹Commandant Marine Corps letter, AFP-jt of 7 February 1958, Subject: Marine Corps Reserve Budget Guidance, Fiscal Year 1959 and 1960.

¹²Marine Corps Order 7100.5.

PLANNED END STRENGTHS FOR THE
MARINE CORPS RESERVE, GROUND

	End FY'58	End FY'59	End FY'60
Officer, 48 drill	2,222	2,065	2,065
Officer, 24 drill	157	157	157
Enlisted, 48 drill	35,130	34,655	34,655
Enlisted, 24 drill	54	73	73

Figure 5

Manning levels established by Headquarters Marine Corps for organized units are not expected to change significantly in Fiscal Year 1959 or Fiscal Year 1960. These manning levels were set at the current strength of each unit as of the date this type of ceiling was imposed. Therefore, each unit has its own manning level. Flexibility is provided to each District Director whereby he may adjust this ceiling between units within his district so long as he does not exceed the district total manning level.

No change is contemplated in the mission of the Marine Corps Reserve, Ground, and no new units are expected to be activated during these fiscal years. However, relocation or deactivation of unsatisfactory units may occur.

Other budget guidance in areas such as construction and repairs, supplies and equipment, temporary additional duty, postage, machine record installations, etc. is given but its discussion is not pertinent at this point.

Perhaps the overall financial position of the Marine Corps may best be summed up in the remarks made by Brigadier

General F. L. Wiesman, Fiscal Director, U.S. Marine Corps. General Wiesman stated that mere dollars must not determine the operations of an organization--dollars must support the most essential of the operations required to perform the mission.¹⁴ Now let us turn to the appropriations.

¹⁴Remarks by Brigadier General F. L. Wiesman, Fiscal Director, U.S. Marine Corps, HQMC, at a Fiscal Conference held at HQMC on 12 March 1958.

CHAPTER III

APPROPRIATIONS OF THE MARINE CORPS RESERVE

Operating plans and programs prepared by Headquarters Marine Corps can only be implemented if sufficient funds are made available by Congressional appropriation. Congress makes appropriations based upon the plans and programs that have been presented and justified to them by the Marine Corps.¹⁵

The major portion of the funds appropriated by the Congress for the financial support of the Marine Corps and Marine Corps Reserve is supplied by four Marine Corps appropriations which are a part of the Department of the Navy and a fifth appropriation which is a revolving fund. Of the four appropriations three are annual and one is a continuing appropriation. There are some twenty-odd appropriations which comprise the Department of the Navy budget. However, for our purposes only the five appropriations mentioned above will be listed.

The Marine Corps appropriations are:

- a. Military Personnel, Marine Corps (annual)
- b. Reserve Personnel, Marine Corps (annual)
- c. Marine Corps Procurement (continuing or no-year)
- d. Marine Corps Troops and Facilities (annual)

¹⁵Budget Manual, Headquarters, U.S. Marine Corps publication dated 18 January 1956, Chapter 1, page: 1.

e. Marine Corps Stock Fund (revolving fund)

Directly or indirectly the Marine Corps benefits from some twenty-five other appropriations of other services and various governmental departments. For example:

1. Military Personnel, Navy--provides pay and allowances for medical personnel assigned to the Marine Corps.

2. Aircraft and Related Procurement--provides for construction, procurement and modernization of aircraft and related equipment for use by the Marine Corps.

3. Aircraft and Facilities--finances the operating cost of Naval and Marine aviation, including fuel, overhaul, training, air reserves, maintenance and operation of stations and other facilities.

4. Research and Development, Navy--this is self-explanatory.

From all these various appropriations we will direct our attention specifically to one appropriation, "Reserve Personnel, Marine Corps." One important point that must be remembered, the appropriation of major interest to the field commander is "Marine Corps Troops and Facilities." It is from this appropriation that the field commander receives allotted funds for daily maintenance and operational routines. Discussion of the appropriation "Marine Corps Troops and Facilities" will be delayed until later in the paper. The discussion of the appropriation, "Reserve Personnel, Marine Corps" is presented to show the background and development of a Marine Corps appropriation. Similar actions are required for all Marine Corps appropriations, direct or indirect, except

the one for the revolving fund.

The appropriation, "Reserve Personnel, Marine Corps" includes funds for pay, allowances, clothing, etc., for the personnel of the Marine Corps Reserve while on active duty for training or performing drills or equivalent duty. The financial accounting for this appropriation is performed at Headquarters Marine Corps. A breakdown of this appropriation by activities is as follows:

Activity 1 Reserve Personnel

Activity 2 Reserve Officer Candidates

A complete breakdown of the appropriation, "Reserve Personnel, Marine Corps" is provided in Appendix 3. All subdivisions listed in appendix 3 relating to this appropriation are included in the submission of budget estimates for review. Further breakdowns used by estimators in developing the estimates included in the budget submissions are required by reviewing authorities during justification hearings. Such breakdowns must finally indicate the foundation upon which all budget estimates are built, the estimated number of basic costing units required, and the estimated cost per unit.

The Director, Marine Corps Reserve is charged with the responsibility to coordinate the obtaining, compiling and submitting of all data and information for the appropriation, "Reserve Personnel, Marine Corps" to the staff agencies (Quartermaster General and Fiscal Director) making the cost estimates. Specific instructions may be found in the Budget Manual, Headquarters Marine Corps.¹⁶ A schedule

¹⁶Ibid., Paragraph 5001.

of assigned staff functions and responsibilities relating to the budget process for the subdivisions of the appropriation, "Reserve Personnel, Marine Corps" may be found in figure 6. A similar schedule for the appropriation, "Marine Corps Troops and Facilities" may be found in figure 6a.¹⁷

The appropriation, "Reserve Personnel, Marine Corps" follows the same budget cycle as prescribed for all other appropriations comprising the Department of the Navy budget. This cycle is shown in figure 7. Development of the Navy Budget of which the appropriation, "Reserve Personnel, Marine Corps" is a part, is shown in figure 8.

A financial plan covering all Armed Services appropriations is prepared by the Department of Defense for each fiscal year. Headquarters, Marine Corps (Fiscal Director) prepares a similar plan for Marine Corps use but only for the appropriation, "Marine Corps Troops and Facilities."

Uses or application of the various appropriations that are used by the Marine Corps Reserve will be discussed later in this paper. We are now ready to take the next step in our discussion--financial management by the Division of Reserve at Headquarters Marine Corps. Specific reference will be made to the procedures used in the formulation of estimates, execution of the budget and the guidance presented to the Directors of the Marine Corps Reserve and Recruitment Districts.

¹⁷Ibid., Appendix 2.

A SCHEDULE OF ASSIGNED STAFF FUNCTIONS AND RESPONSIBILITIES
RELATING TO THE BUDGET PROCESS FOR THE SUBDIVISIONS
OF THE APPROPRIATION "RESERVE PERSONNEL, MARINE CORPS"

Project Number & Title	Project Manager	Responsible for Planning Commitments	Authority for Financial Commitments	Submits Allocation Schedule	Receives Allocation of Funds
1A Pay & Allowances, ACDuTra, Officers Non-Aviation Aviation	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn
1B Pay & Allowances, AcDuTra, Enlisted Non-Aviation Aviation	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn
1C Pay & Allowances, InAcDuTra, Officers Non-Aviation Aviation	DirRes DirRes DirAvn	DirRes DirRes DirAvn	DirRes DirRes DirAvn	DirRes DirRes DirAvn	DirRes DirRes DirAvn
1D Pay & Allowances, InAcDuTra, Enlisted Non-Aviation Aviation	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn
1E Indivld Clothing & Uniform Gratuities Non-Aviation Aviation	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn

Figure 6

Figure 6 (continued)

Project Number & Title	Project Manager	Responsible for Planning Commitments	Authority for Financial Commitments	Submits Allocation Schedule	Receives Allocation of Funds
1G Travel, AcDuTra, Officer Non-Aviation Aviation	DirRes DirAvn	DirRes DirAvn	Those auth- orized to issue travel orders	DirRes DirAvn	DirRes DirAvn
1H Travel, AcDuTra, Enlisted Non-Aviation Aviation	DirRes DirAvn	DirRes DirAvn	Those auth- orized to issue travel orders	DirRes DirAvn	DirRes DirAvn
1I Other Costs Non-Aviation Aviation	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn	DirRes DirAvn
2A Pay & Allowances 2B Individual Clothing 2C Subsistence in Kind 2D Travel	DirPers DirPers DirPers DirPers	G-1/DirPers G-1/DirPers G-1/DirPers G-1/DirPers	DirPers DirPers DirPers DirPers	DirPers DirPers DirPers DirPers	DirPers DirPers DirPers DirPers

A SCHEDULE OF ASSIGNED STAFF FUNCTIONS AND RESPONSIBILITIES
RELATING TO THE BUDGET PROCESS FOR THE SUBDIVISIONS
OF THE APPROPRIATION "MARINE CORPS TROOPS AND FACILITIES"

Project Number & Title	Project Manager	Responsible for making Planning Commitments	Authority to make Financial (Accounting) Commitments	Submits Allocation Schedule	Receives Allocation of Funds
1A1 Unit Purchase & Maint of Mat, & OpExp	QMG	QMG	QMG	QMG	QMG
1A2 StaOp & Maint	QMG	QMG	QMG	QMG	QMG
1A3 StaMaj Repairs & Minor Const	QMG	QMG	QMG	QMG	QMG
1B1 StaOp&Maint	QMG	QMG	QMG	QMG	QMG
1B2 StaMaj Repairs & Minor Const	QMG	QMG	QMG	QMG	QMG
1B3 Special TrngExp	QMG G-3	QMG G-3	QMG G-3	QMG G-3	QMG G-3
1C1 StaOp&Maint	QMG	QMG	QMG	QMG	QMG
1C2 StaMaj Repairs & Minor Const	QMG	QMG	QMG	QMG	QMG
1D1 StatOp&Maint	DirPers	DirPers	DirPers	DirPers	DirPers
1D2 Recruiting Media	DirPers	DirPers	DirPers	DirPers	DirPers
1E1 Maint Spares & Spare Parts for Maj Equip	QMG	QMG	QMG	QMG	QMG
1E2 OrganEquip	QMG	QMG	QMG	QMG	QMG
1E3 Items for Test & Test Services	G-4	G-4	QMG	G-4	QMG

Figure 6a

Figure 6a (continued)

Project Number & Title	Project Manager	Responsible for making Planning Commitments	Authority to make Financial (Accounting) Commitments	Submits Allocation Schedule	Receives Allocation of Funds
1F1 Rec&Welfare Exp	DirPers	DirPers	DirPers	DirPers	DirPers
1F2 Misc IndivExp	DirPers	DirPers	DirPers	DirPers	DirPers
2A Repair, Rework, Renovation & Preservation of Mat	QMG	QMG	QMG	QMG	QMG
2B1 Depot Op& Maint	QMG	QMG	QMG	QMG	QMG
2B2 Depot MajRepairs	QMG	QMG	QMG	QMG	QMG
& Minor Const	QMG	QMG	QMG	QMG	QMG
2C Industrial Mobiliz					
3A Inland Trans	QMG	QMG	QMG	QMG	QMG
3B Ocean Trans	QMG	QMG	QMG	QMG	QMG
4A1 Op&Maint, MCR Ground	DirRes	DirRes	DirRes	DirRes	DirRes
4A2 StaffMajor Repairs & Minor Const, MCR Ground	DirRes	DirRes	DirRes	DirRes	DirRes
4B1 Op&Maint MCR Aviation	DirAvn	DirAvn	DirAvn	DirAvn	DirAvn
5A Cataloging	QMG	QMG	QMG	QMG	QMG
6A Personal Services	DirAddiv	DirAddiv	DirAddiv	DirAddiv	DirAddiv
6B Other Expenses	DirAddiv	DirAddiv	DirAddiv	DirAddiv	DirAddiv

Fiscal Cycle

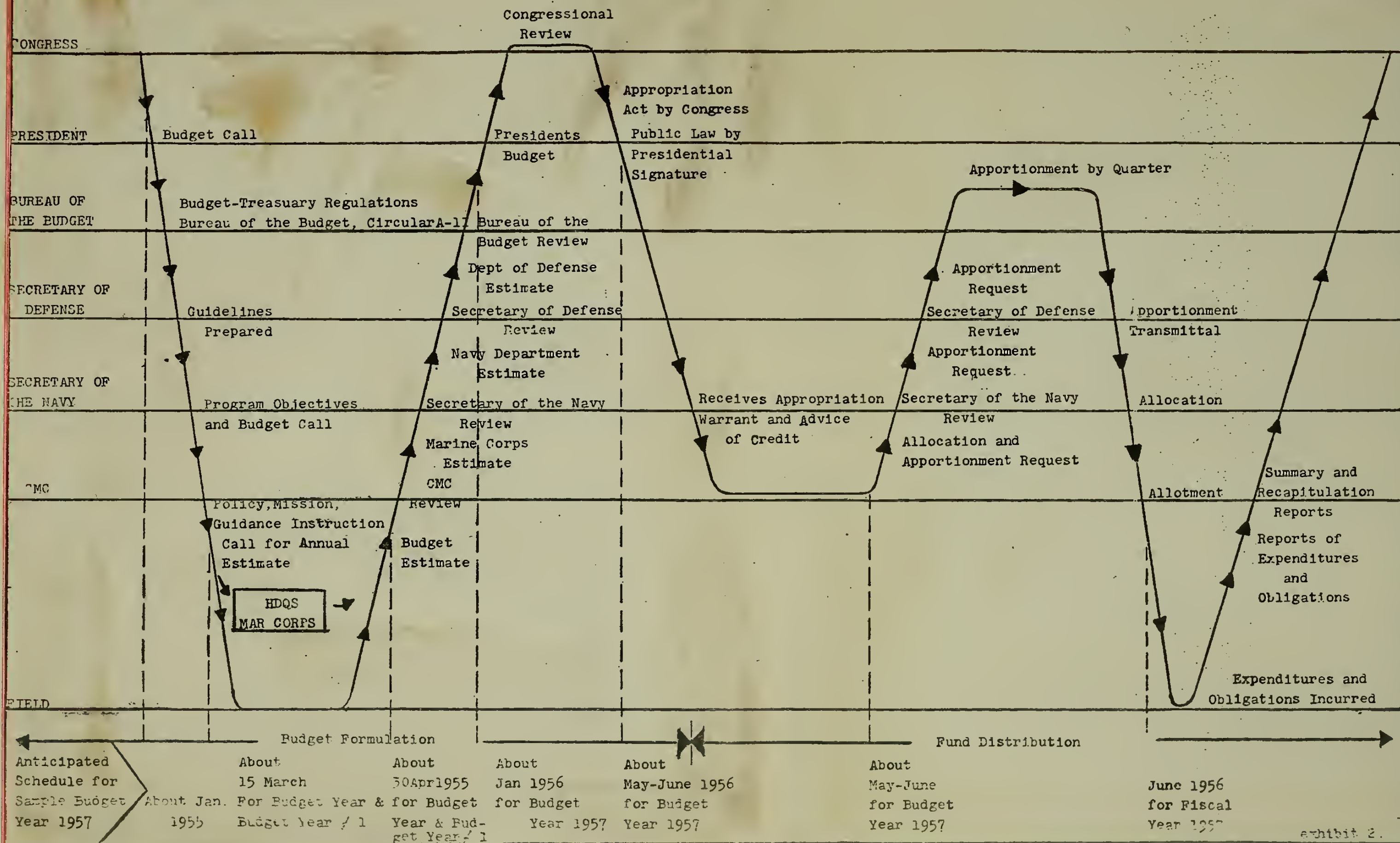


Figure 7

DEVELOPMENT OF THE NAVY BUDGET

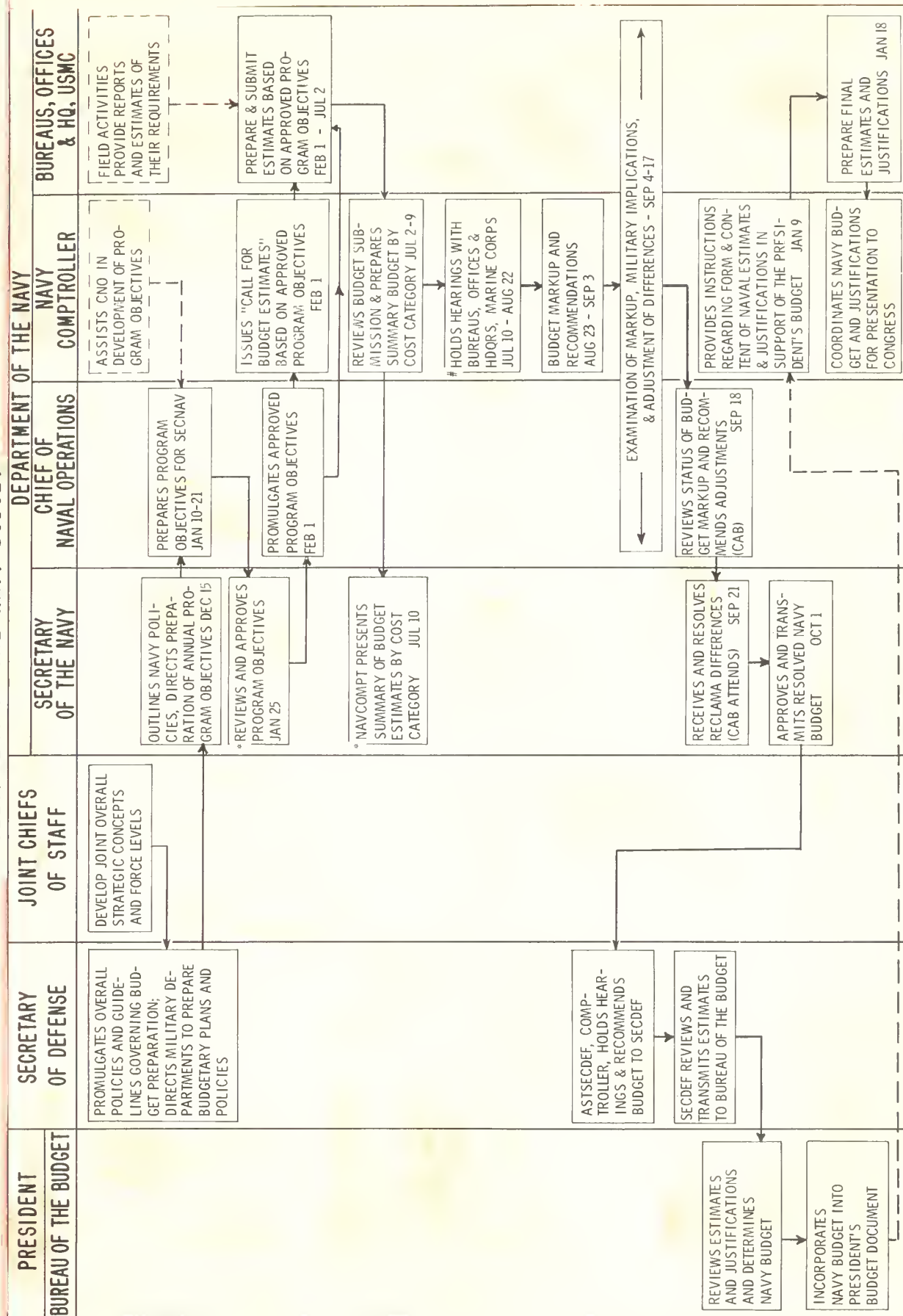


Figure 8

CHAPTER IV

FINANCIAL MANAGEMENT BY DIVISION OF RESERVE AT HEADQUARTERS MARINE CORPS

One of the significant aspects of performance budgeting is in decentralized control of appropriated funds to the field in execution of the budget.¹⁸ This is accomplished by means of official fund authorization to field commanders. These fund authorizations may take many forms such as allotments, project orders, sub-allotments, planning estimates and planning letters. To a large degree these statements are applicable to the lower level of command, those of the district and the organized unit. Discussion of financial management at these two lower levels will be found in Chapter V.

Many features of the formulation phase of the budget were pointed out in Chapter III. To state that the formulation phase commences at the unit level with the forwarding of individual budget estimates or that it starts with the President's Call may provoke considerable controversy. Since there is a definite cycle to this fiscal action we will assume for purposes of our discussion in this paper that the formulation phase commences with the issuance

¹⁸Marine Corps Institute Training Course, Field Fiscal Accounting Series, "Budget Formulation and Administrative Control of Funds, Volume III, p. 3.

of the President's Call. However, since the purpose of this paper is the investigation of financial management and fiscal accounting procedures at the district and unit level we will pass rather rapidly through the actions of echelons at and above Headquarters Marine Corps pausing only to briefly mention the major points.

From this point on we will be talking about the appropriation, "Marine Corps Troops and Facilities." It will be remembered that it was previously stated that this appropriation is the one of prime interest to the field commander because it is from this appropriation that he receives allotted funds for his daily operations and maintenance. In fact, this appropriation is the only one for which the Marine Corps prepares a detailed financial plan. From this financial plan Headquarters Marine Corps prepares its allotment schedule for the field commanders.

The structure of this appropriation is broken down into activities and projects. The field commander is mostly concerned with the projects as they apply to his particular organization. His financial responsibility requires him to budget for, receive funds, and account for expenditures under the projects which are sub-divisions of the activities.

Appendix 4 shows a breakdown of the activities and accounting projects for the appropriation, "Marine Corps Troops and Facilities." Under subhead .12, Marine Corps Reserve Training (Activity No. 4) we are primarily interested in Ground Reserve Training, sub-project 72, Operations and Maintenance, Marine Corps Reserve, Ground and sub-project 73,

Major Repairs and Minor Construction, Marine Corps Reserve. A detailed explanation of costs applicable to these sub-projects may be found in Section XIII, NAVMC 1092-FD.

Actually the formulation phase is almost administrative, except at the unit level. By this is meant the unit prepares its budget estimates, costing them out, etc.; but, above this level the budget estimates are mostly summations and evaluations of the lower levels with a small amount added for the operations peculiar to that particular level.

With the issuance of the President's "Call for the Budget" the Secretary of Defense forwards "guidelines" to the various Service Secretaries. From these "guidelines" comes the "Program Objectives" which are received by the Commandant of the Marine Corps. The Commandant on the basis of these "program objectives" issues his guidance instructions for the budget year and the budget year-plus-one to field commanders during March of each year.

Actually the guidance instructions are prepared and forwarded by the various staff sections at Headquarters Marine Corps for and in the name of the Commandant. For example, the guidance instructions forwarded to Commander, Marine Air Reserve Training and District Directors, Marine Corps Reserve and Recruitment Districts is prepared and forwarded by the Division of Reserve.

Now let us take a closer look at the financial management by Headquarters Marine Corps, specifically the Division of Reserve. In the formulation phase three statements adequately cover the actions taken:

1. Estimates by Division of Reserve for certain costs - (i.e. transportation of things, centrally procured items, etc.).
2. Evaluation and mark-up of field budget estimates.
3. Consolidation and justification of numbers 1 and 2 for presentation to higher echelons.

The format for the budget estimates is normally spelled out in the budget guidance issued from Headquarters Marine Corps. An example of this format as required by the Division of Reserve for Fiscal Year 1959 and Fiscal Year 1960 is as follows:¹⁹

6. FORMAT OF BUDGET ESTIMATES. The budget estimates submitted by Commander, Marine Air Reserve Training, and by Directors, Marine Corps Reserve and Recruitment Districts, will be in the format prescribed below:

a. Budget estimates will be submitted in original only to the Commandant of the Marine Corps (Code AFP). Each submission will include a covering letter, and the following data:

1. Current Year (FY 1958)
Form NAVMC 10252-FD
Spread Sheet, showing cost by EAN, by unit
Specific harmful effects, if any, caused by non-availability of funds in FY 1958
2. Budget Year (FY 1959)
Form NAVMC 10252-FD
Spread Sheet, showing costs by EAN, by unit
Narrative, explaining all increases or decreases from the current year
Specific data justifying price increases, etc.
3. Budget Year-Plus-One (FY 1960)
Form NAVMC 10252-FD
Spread Sheet, showing costs by EAN, by unit
Narrative, explaining all increases or decreases from the budget estimate for FY 1959
Specific data justifying price increases, etc.
Estimated cost of 5% increase in drill-pay strength.

¹⁹Commandant Marine Corps letter, AFP-jt of 7 February 1958, Subj.: Marine Corps Reserve Budget Guidance, Fiscal Year 1959 and 1960.

b. The estimated amounts for postage and for purchase of medical and dental supplies will not be included in the grand total on form NAVMC 10252-FD, nor will they be included in the quarterly breakdown shown on that form.

c. The amounts planned for each unit will be totalled on the right edge of the spread sheet, and will not include postage or medical and dental supplies. Districts having a disbursing office attached will show the costs for that office as a separate line on the spread sheet.

d. Amounts required for TAD, rent, and pro-rata share of joint training centers will not be lumped under District Headquarters on the spread sheet, but will be shown under each activity incurring the cost.

Upon receipt of the field budget estimates they are processed by checking the field estimates to see if it is responsive to the current budget guidance. If found correct these field estimates are then subjected to what is termed a vertical and horizontal evaluation. This evaluation is actually two comparison steps:

1. comparison of the field budget estimates with prior year requirements for the same organization by type of costs.

2. comparison of like organizations by type of costs.

From this point on in the formulation phase the entire annual estimates for the Marine Corps Reserve become part of the Marine Corps budget, etc., and follow the budget cycle shown in figure 7.

With the passage of the Appropriation Act by Congress the execution phase of the budget commences. The signing of the Appropriation Act by the President does not make the money available for use. Statutory authority alone is not enough. Administrative authority must also be obtained.²⁰

²⁰Marine Corps Institute Training Course, Field Fiscal Accounting Series, "Budget Formulation and Administrative Control of Funds, Volume III, p. 35.

The first step in making the money available is to secure an apportionment. This request for apportionment may have been submitted by the Commandant of the Marine Corps on the prescribed form (Form 131), shown in figure 9, to the Bureau of the Budget as early as 1 June.

Upon receipt of the apportionment a financial plan is issued by the Commandant of the Marine Corps. This financial plan shows the amount to be allocated to each allottee. Based upon the Commandant's financial plan the Fiscal Director of the Marine Corps issues an allocation schedule to each sub-head administrator. The Director, Marine Corps Reserve is one of these sub-head administrators.

Within the Division of Reserve a financial plan has been developed from the allocation schedule. This financial plan shows the amounts to be allotted to each field commander (for our purposes, each District Director of a Marine Corps Reserve and Recruitment District) and the amount set aside for Headquarters procurement.

We must pause at this point to become aware of a very important point that always creates problems and must be considered whenever budgeting or financial management is undertaken. This point is that very often the amount of money appropriated is less than the amount requested on the budget estimates. Very seldom are these two amounts in agreement and steps must be taken to satisfactorily manage the amount that is received.

The Division of Reserve in its attempt to solve this problem and to provide the most appropriate sharing of

APPORTIONMENT SCHEDULE (BY ACTIVITIES, PROJECTS, ETC.)

Sheet ----- of ----- Sheets

For Fiscal Year 19-----

AGENCY		APPROPRIATION TITLE AND SYMBOL	INFORMATION SUBMITTED BY AGENCY	ACTION BY BUREAU OF THE BUDGET
BUREAU		DESCRIPTION		
Amounts Available for Apportionment				
1. Unobligated balances brought forward July 1-----				
2. Appropriations:				
A. Realized-----				
B. Anticipated (indefinite)-----				
C. Appropriations to liquidate contract authorizations (—)-----				
3. Other new authorizations-----				
4. Anticipated appropriation reimbursements-----				
5. Anticipated net transfers to (+) and from (—) this account-----				
6. TOTAL AMOUNT AVAILABLE FOR APPORTIONMENT-----				
Apportionments and Reserves				
7. Apportionments:				
A.-----				
B.-----				
C.-----				
D.-----				
E.-----				
F.-----				
G.-----				
H.-----				
8. Total Apportionments-----				
9. Reserves:				
A. For savings-----				
B. For obligations to be incurred in subsequent years-----				
C. For other contingencies-----				
10. Total Reserves-----				
11. TOTAL APPORTIONMENTS AND RESERVES-----				
AGENCY COMMENTS:				

BUREAU OF THE BUDGET COMMENTS:

SUBMITTED ----- (Authorized officer) ----- (Date) ----- APPORTIONED ----- (Date) -----

Figure 9

the funds uses the following system. All costs are classified according to fixed or fluid. A fixed cost is determined to be any contractual cost, (amounts required by contracts) rents, taxes, etc. A fluid cost is determined to be costs such as temporary additional duty (per diem and mileage), supplies and equipment, utilities (flat rates for utilities would be fixed costs) etc.

When an authorization is received and allotments are about to be made, the funds are pro-rated as follows: all fixed costs are covered 100 per cent. That is, allotted funds are granted for the exact amount for each fixed cost shown on the field budget estimate. Fluid costs are covered to the percentage level represented by the total funds received. That is, if the total funds received are 80 per cent of that requested on the total budget estimates then each allottee receives 80 per cent of each fluid cost on his field budget estimate. For example, an allottee in his budget estimate submitted the cost of a particular utility as 100 dollars. Assuming that the percentage level amounted to 80 per cent this allottee would receive 80 dollars of allotted funds for that utility.

Two additional facets of financial management employed by the Division of Reserve should be stated. First, for management control as a sort of reserve against contingencies the Director, Marine Corps Reserve retains $1/4$ of 1 per cent of the total allocation schedule. Secondly, if the Appropriation Act is not passed in sufficient time and it appears that there may be some delay in the authorization of funds, the

Director, Marine Corps Reserve during the latter part of June will issue each field allottee an estimate of the amount intended to be allotted based upon the current information received from the Bureau of the Budget on its probable apportionment. It is realized that this second point is somewhat vague but it must also be realized that it is a necessary management control to provide for the continuity of essential field operations.

Now let us turn our attention to the next level, the Marine Corps Reserve and Recruitment District and the financial management employed by the District Director.

CHAPTER V

FINANCIAL MANAGEMENT BY MARINE CORPS RESERVE AND RECRUITMENT DISTRICTS

Another important factor that has resulted from the requirement that the Marine Corps operate on a performance type budget has been the delegation of authority to the field commander for financial control comparable to their control in other areas of responsibility.

We must now remember that we are discussing financial management at the allotment level. It is at this level that the many varied sources of information are available to assist the field commander in carrying out his fiscal responsibilities.

1. NAVMC 1092-FD, Field Accounting and Reporting Instructions for Appropriation Marine Corps Troops and Facilities.

2. NAVMC 1093-FD, Marine Corps Commanders and Their Fiscal Responsibilities.

3. Other publications and directives issued by Headquarters for the field.

4. Marine Corps Institute Correspondence Courses in the financial field.

The sources listed above are but a few of the many manuals, books, publications, orders, bulletins, etc., published in the financial area, but recently the emphasis

has been toward one manual and its related publications. I am referring to the Navy Comptroller Manual and publication NAVEXOS P-1662, Accounting for Fund Resources at the Allotment Level. This publication is prepared by the Office of the Comptroller, Department of the Navy. It has superseded practically all of NAVMC 1092-FD. In fact, NAVEXOS P-1662 is now used by all personnel of the Naval Establishment in discharging their responsibilities in connection with the administering of and accounting for fund resources which include allotments, project orders, and other authorizations mentioned in Navy Comptroller Manual.

At this level it is undoubtedly more appropriate to talk in terms of fiscal accounting procedures as a part of financial management, rather than the broad area of control encompassed by financial management. At no other level, in both the formulation and execution phase, are there more specific instructions set forth by higher authority (NavCompt) for the how, where, who, when, etc., for the field commander in the performance of his fiscal responsibilities.

Specific and detailed instructions for the formulation of field budget estimates are prescribed for the District Director in NAVMC 1092-FD. It is not necessary nor is it within the scope of this paper to reiterate their specific instructions. It is pertinent, however, that some general information and the normal sequence that is followed in the preparation of the field budget estimates be presented. The sequence of events for echelons above

Headquarters Marine Corps in the formulation phase have previously been described. Our attention is now directed toward the steps followed by any field commander in the preparation of his budget estimates. Normally the field commander first becomes involved upon receipt of the guidance letter from Headquarters Marine Corps. His actions then may be adequately described as steps. They are:

1. Preparation of an operation schedule for his particular command based upon the guidance received.

2. Preparation of dollar requirements which is a translation of the operation schedule into dollar values in terms of man-hours, material, etc.

3. Preparation of annual estimate statement for the current year, budget year and the budget year-plus-one on the prescribed form.

One fact which must be mentioned in talking about preparation of field budget estimates by Marine Corps Reserve and Recruitment Districts and Organized Units is that in a type of decentralized organization which is typical of a district, the operation schedule might consist primarily of further guidance of an expansion of Headquarters Marine Corps guidance to include all subordinate commanders. The subordinate commander is the one who will prepare the operation schedules. Thus, a considerable portion of the annual estimate of the District may be developed from subordinate unit submissions. The prescribed form for the submission of an annual estimate statement by Marine Corps Reserve and Recruitment Districts and Organized Units is

NAVMC 10252-FD, Annual Estimates for Operation and Maintenance of Reserve Districts, Stations, and Units. A copy of this form is shown in figure 10.

It is to be noted that Form NAVMC 10252-FD includes Reserve Districts, Reserve Stations and Reserve Units. All estimated costs attributed to Reserve District staffs and Inspector-Instructor staffs at Reserve Units such as office equipment and supplies, and those costs attributable to the requirement for provision and maintenance of buildings and grounds shall be entered in Section 1 of Form NAVMC 10252-FD. All estimated costs attributable to reserve units, such as equipment authorized and consumable supplies shall be entered in Section 2 of NAVMC 10252-FD.

The Form NAVMC 10252-FD when submitted by the District Director is accompanied by a covering letter which contains any additional information, justification or explanation of the budget estimates considered necessary. Attached to the form is a locally prepared sheet called a "Spread Sheet." This sheet contains a listing of each unit within the district in the left hand column. Across the top are listed each EAN number shown on the form. The estimated amount for each EAN for each unit is placed in the appropriate space. Unit totals are shown on the right hand column and EAN totals are shown on the bottom. A quarterly total for all units is also shown. This "spread sheet" is used by Headquarters, Marine Corps (Division of Reserve) during their review of the budget estimates.

Funds for the Ground Reserve are allotted to the

ANNUAL ESTIMATES FOR OPERATION AND MAINTENANCE
OF RESERVE DISTRICTS, STATIONS AND UNITS

NAVMC 10252-FD (REV. 2-57)
SUPERSEDES PREVIOUS EDITION WHICH IS
OBSOLETE AND WILL NOT BE USED

TO: Commandant of the Marine Corps (Code AF)

FROM (Activity and Location)

APPROPRIATION

SUBHEAD

ALLOTMENT NO.

44

FUNCTIONS	EXPENDITURE ACCOUNT GROUP OR SERIES NO.	*	APPROPRIATION CHARGES	STATISTICAL CHARGES	HOMC EVALUATION
I. RESERVE DISTRICTS AND STATIONS					
MAINTENANCE AND REPAIRS:					
Maintenance of Staff Vehicles	44210				
Maintenance of Miscellaneous Staff Equipment	44340				
Maintenance of Training Buildings and Facilities	44500				
Maintenance of District Headquarters	44614				
SUB-TOTAL					
ACTIVITY SERVICES:					
POL for Staff Vehicles	45210				
Hire of Commercial Transportation	45210				
Rentals and Leases	45320				
Pro-Rata Share Joint Training Center	45320				
Fuel for Heating Buildings (Purchased)	45420				
SUB-TOTAL					
OPERATION OF RESERVE ACTIVITY:					
Civilian Labor	49110				
Office Supplies	49110				
TAD Travel (Regular & Active Duty Personnel)	49110				
Utilities (Purchased)	49110				
Communications (Purchased)	49110				
Other Services	49110				
SUB-TOTAL					
MISCELLANEOUS EXPENSES, STAFF MILITARY PERSONNEL:					
Organizational Clothing	72771				
Alterations to Uniform Clothing	72773				
Organizational Equipment and Supplies	72774				
Bridge, Road, Street Car and Ferry Tolls	99371				
Ordnance	21000				
SUB-TOTAL					
PLANT PROPERTY:					
Equipment (Class 3) Stock Fund Purchases	41000				
Equipment (Class 3) Other than Stock Fund Purchases	57999				
SUB-TOTAL					
TOTAL					
2. RESERVE UNITS					
MEALS, RIBBONS AND PRIZES	75017				
ATHLETIC CLOTHING & EQUIPMENT & RECREATIONAL SUPPLIES	75802				
ORGANIZATIONAL EQUIPMENT AND SUPPLY MCR	76101				
MAINTENANCE OF ORGANIZATIONAL EQUIPMENT & SUPPLY, MCR	76102				
CONSUMABLE SUPPLIES, MCR	76103				
TOTAL					
GRAND TOTAL					

QUARTERLY BREAKDOWN OF BUDGET ESTIMATES

FIRST QUARTER	SECOND QUARTER	THIRD QUARTER	FOURTH QUARTER	TOTAL
POSTAGE				
		99305		
REIMBURSABLE EXPENSES:				
Purchase of Medical and Dental Supplies		43500		
TOTAL REIMBURSABLES				

* INDICATE YEAR ("CURRENT YEAR FY 19__", "BUDGET YEAR FY 19__", "BUDGET YEAR PLUS ONE FY 19__").

SUBMITTED
SIGNATURE:

RANK:

DATE

C47220

Figure 10

District Director.

The two basic types of funds provided are:

1. Operation and Maintenance.
2. Major Repairs and Minor Construction

These funds may be further extended to Reserve Units by suballotments or the funds may be retained at district headquarters and a planning estimate by letter forwarded to the Reserve Unit for the accomplishment of their mission.

For the Reserve District and the Reserve Unit the execution phase is entered into upon receipt of allotted funds or the authority to incur obligations against allotted funds. No discussion will be attempted here concerning this phase since the purpose of the case study which follows is to investigate the methods and fiscal procedures presently followed by the Reserve Districts and Reserve Units in allotment accounting and reporting. Generally, it can be stated in execution of the budget that field activities proceed to expend funds throughout the fiscal year and submit reports as to the status of these allotted funds.

CHAPTER VI

A STUDY OF AND RECOMMENDATIONS FOR FISCAL PROCEDURES FOR RESERVE DISTRICTS AND UNITS

NAVEXOS P-1662 spells out in detail for the Reserve and Recruitment District the maintenance of the official records for the accounting for fund resources at the allotment leve. The Navy Comptroller Manual also sets forth certain requirements and responsibilities. It is our purpose here to inquire into the existing procedures of the Districts in their financial relationships with the Reserve Units.

At the present time the procedures of the Districts are vague and dissimilar. Although striving for the same end result, the instructions range from inadequate to overbearing.

There are, however, certain phrases, terms and requirements which seem to be common to all Districts with regard to their respective units.

First, some descriptive title to describe the actions required should be adopted. It is suggested that, "Fiscal Accounting Procedures for Planning Limitation Holders" be used. These procedures will establish the methods to be utilized by the units for control, utilization and accuracy of reporting of allotted funds.

As a guide in analyzing these procedures a few definitions are necessary.

a. Planning Limitation Letters (PLL).

These letters are the means whereby the District Director makes funds available to the respective units. PLL are issued quarterly and are based upon budget estimates and letter requests for funds.

b. Planning Limitation Holder (PLH).

The PLH is a designated officer at each respective unit to whom the funds (PLL) are issued. Although not liable under law for over-obligations they are responsible for the administration of the funds in accordance with District directives.

c. Daily Reports of Obligations (DRO).

The DRO is a control vehicle for the transmittal of individual documents representing commitments, obligations or adjustments to the district fiscal accounting office. A DRO is submitted for each working day, marked in numerical sequence by fiscal year. A new sequence is started each fiscal year.

d. Commitment. (Previously called a reservation).

A commitment is a firm administrative reservation of funds usually for supplies or services based upon a procurement directive, order, requisition or request for which a bill is not received in sufficient time to be recorded as an obligation for a specific month.

e. Obligation.

An obligation is a transaction entered into which calls for the delivery of specific items or the furnishing of specific services for which a specified sum will be paid.

The amount of the obligation decreases the amount of funds available for use for future obligations.

f. Expenditure.

An expenditure is the liquidation of a previous obligation. It is the final step in completing a transaction.

g. Weekly Management Report. (WMR)

The WMR will be furnished by the district to each unit, weekly. This report will reflect the official records of the district and will show the status of the unit's planning limitation.

When the district director receives the allotment from CMC, he issues a PLL to each PLH. Figure 11 shows a copy of the PLL. The Director will make the funds available quarterly in the same manner, described in Chapter IV, by which Division of Reserve allots funds to the Reserve and Recruitment Districts. At this point the unit now has funds available for the fulfillment of its assigned mission.

The type and quantity of memorandum records that each unit will keep so proper control and reporting of funds may be obtained, are very important.

Memorandum records maintained by a unit must not duplicate information available from official allotment records. These memorandum records must be kept simple, and must be of a minimum number. Here we are faced with a peculiar problem. The unit must have accurate historical information as a basis for its budget estimates. This raises the question of how many and what type records are

From: Director
To:

Subj: Planning Limitation

Accounting Data to be shown on all obligating and expenditure documents: Type of Planning Limitation
New

Allotment No. Amendment No. _____

Appropriation Quarterly authorization Amount of Planning Estimate
Subhead

Activity Account No.

Ref: (1) _____
(2) _____
(3) _____
(4) _____

Purpose: TOTAL
Previous
Total
New
Total
Decreases shown
by "()"

AUTHORIZATION

Authorization is hereby granted to incur obligations in the amounts indicated above in accordance with instructions on the reverse. When Planning Estimates are granted for more than one quarter, amounts authorized for other than the current quarter WILL NOT be available for obligation until the first day of the applicable quarter.

Remarks: Prepared By _____
Reviewed By _____
Approved _____

necessary to provide this information? Records which are too detailed are a waste of time and effort but on the other hand, inadequate records can pose equal problems. It seems apparent that the memorandum records must perform two major functions. First, they must provide the PLH with a picture of the current status of his funds. Coupled with this are the related facts sufficient so that the PLH should also gain an idea of his progress toward accomplishment of his planned mission and any variances from this plan. Secondly, the memorandum records must provide the PLH with accurate historical information, by expenditure areas (EAN) for future budget estimates. This historical information is a necessary financial yardstick with which the proposed mission for a coming fiscal year may be measured.

In addition; the memorandum records must complement the management reports as these records provide an additional data source for the verification of WMR.

The following skeletonized methods and procedures are recommended:

- a. District issues PLL (Figure 11).
- b. Unit upon receipt of PLL enters amount of funds on memorandum record, "Unit Planning Limitation Control Accounting." (Figure 13).
 1. A unit planning limitation subsidiary EAN sheet (figure 14) is kept for future budget estimate submissions. (Obligations only entered on SES.)
- c. Unit conducts transactions which require commitments, obligations or adjustments.

UNIT PLANNING LIMITATION CONTROL ACCOUNT

[illegible]

Figure 13

EAN No. _____

Document	Document Number	Amount	Obligated Total

Figure 14

d. Unit submits DRO (figure 12). Entries made on subsidiary sheet from back-up documents. Documents are then filed in folder pending receipt and reconciliation to WMR.

e. District issues WMR to units.

f. Unit reconciles documents to WMR requesting any adjustments necessary. After reconciliation documents are filed. WMR is recorded on "Fund Control Account."

The issuance of detailed instructions for the preparation and mechanics of the forms, records, and reports is not within the scope of this paper. It is merely intended that a proposed skeletonized system of methods and procedures be given. The underlying idea for this proposed system is to provide a uniform way for all districts and units to perform a part of their respective financial responsibilities and management.

CHAPTER VII

CONCLUSION

In conclusion certain points must be stated. Financial management has yet to reach its maturity, but even in its earliest days its influences and future importance were readily recognizable. Its growth has been rapid and its alterations many and varied. There is reason to believe that continued changes will become effective, some possibly in the near, others in the distant future. One fact, which stands out, is the need for refinement. It will undoubtedly come in many areas and at all levels of financial management.

Perhaps the basic problem between the districts and the units is the "flow of information."

This information must be sufficient for the exercise of proper management; it must be pertinent and factual for sound decision-making; and must be meaningful to both echelons for guidance and evaluation in the performance of the assigned mission.

As we see, the problem of experience and education in the financial field is very closely allied. Experience has what one might call a somewhat built-in solution. As the Marine Corps and Marine Corps Reserve progress with their programs of financial management and the field commanders become more and more aware of their financial responsibilities valuable experience will be obtained throughout all ranks. The problems posed

by education are somewhat more complicated. My concept of education is not alone classroom or training courses.

Although they comprise an important and necessary part, the major problem here is to educate and inform all levels, echelons, organizations and individuals to the tremendous impact, the far-flung influences and the grave consequences of improper financial management.

APPENDIX

APPENDIX I

ORGANIZED MARINE CORPS RESERVE UNITS (ALPHABETICALLY)

AIR DELIVERY COMPANY

1st San Jose, Calif.

AMPHIBIAN TRACTOR BATTALION

1st Tampa, Fla.

AMPHIBIAN TRACTOR COMPANY

1st Mobile, Ala.

2d Jacksonville, Fla.

3d Galveston, Tex.

ARMORED AMPHIBIAN COMPANY

1st Gulfport, Miss.

2d San Francisco, Calif.

AUTOMOTIVE FIELD MAINTENANCE CO.

1st Wyoming, Pa.

2d New Haven, Conn.

AAA AUTOMATIC WEAPONS BATTALION

1st San Francisco, Calif.

AUTOMATIC WEAPONS BATTERY

1st Akron, Ohio

2d Canton, Ohio

3d Waterloo, Iowa

4th Madison, Wis.

5th Pico, Calif.

6th Spokane, Wash.

7th Connellsville, Pa.

8th Bakersfield, Calif.

9th Joliet, Ill.

COMMUNICATIONS BATTALION

1st Alameda, Calif.

COMMUNICATIONS COMPANY

1st Worcester, Mass.

2d Brooklyn, N.Y.

3d Rochester, N.Y.

4th Cincinnati, Ohio

5th Long Beach, Calif.

COMMUNICATIONS SUPPORT BATTALION

1st Ft. Schuyler, N.Y.

2d Chicago, Ill.

DEPOT SUPPLY BATTALION

1st Norfolk, Va.

2d Philadelphia, Pa.

ENGINEER BATTALION

1st Baltimore, Md.

2d Portland, Me.

3d Portland, Ore.

ENGINEER COMPANY

2d Lynn, Mass.

3d Youngstown, Ohio

4th South Charleston, W.Va.

5th Roanoke, Va.

6th Knoxville, Tenn.

7th Green Bay, Wis.

9th Phoenix, Ariz.

INFANTRY BATTALION

1st Garden City, N.Y.

2d Boston, Mass.

3d St. Louis, Mo.

4th New Orleans, La.

5th Detroit, Mich.

6th Houston, Tex. (composite)

ORGANIZED MARINE CORPS RESERVE UNITS (ALPHABETICALLY) (cont'd.)

INFANTRY BATTALION

(cont'd.)

7th San Bruno, Calif.
 8th Toledo, Ohio
 9th Chicago, Ill.
 10th Seattle, Wash.
 11th Cleveland, Ohio
 12th Pittsburgh, Pa.
 13th Washington, D.C.
 14th San Antonio, Tex.
 15th Camp Catlin, T.H.
 16th Milwaukee, Wis.

INFANTRY COMPANY

1st Butlington, Vt.
 3d New London, Conn.
 4th Brooklyn, N.Y.
 5th Altoona, Pa.
 6th Cumberland, Md.
 7th Louisville, Ky.
 8th Lynchburg, Va.
 9th Greenville, S.C.
 10th Shreveport, La.
 13th Austin, Tex.
 14th Jersey City, N.J.
 16th Duluth, Minn.
 17th Wichita, Kan.
 19th Peoria, Ill.
 20th Rockford, Ill.
 21th Compton, Calif.
 22d Aberdeen, Wash.
 23d Tacoma, Wash.
 24th Port Newark, N.J.
 25th Huntington, W. Va.
 26th Greensboro, N.C.
 27th Columbus, Ohio
 28th Lafayette, La.
 29th Buffalo, N.Y.
 30th Ottumwa, Iowa
 31st Johnson City, Tenn.
 32d San Bernadino, Calif.
 33d Beaumont, Tex.
 34th Johnstown, Pa.
 35th Santa Rosa, Calif.
 36th Butte, Mont.
 37th Port Arthur, Tex.
 38th Montgomery, Ala.
 39th Atlantic City, N.J.
 40th Lubbock, Tex.
 41st Durham, N.C.
 42d Pittsfield, Mass.

43d Great Lakes, Ill.
 44th Boise, Ida.
 45th Ogden, Utah
 46th Albany, N.Y.
 47th Midland, Tex.
 48th Binghamton, N.Y.
 49th Reno, Nev.
 50th Lansing, Mich.
 51st Flint, Mich.
 52d New Bedford, Mass.
 53d Charleston, S.C.
 54th Newcastle, N.H.
 55th Sioux City, Iowa
 56th Bellingham, Wash.
 57th Albuquerque, N.M.
 58th Billings, Mont.
 60th Owensboro, Ky.
 61st Lexington, Ky.
 62d Harrisburg, Pa.
 63d Pottsville, Pa.
 64th Tulare, Calif.
 66th Yakima, Wash.
 67th Port Hueneme, Calif.
 68th Camden, N.J.
 69th Eddystone, Pa.
 70th Hartford, Conn.
 71st Hamilton, Ohio
 72d Lima, Ohio
 74th Mansfield, Ohio
 75th Portsmouth, Ohio
 76th Steubenville, Ohio
 77th Zanesville, Ohio
 78th Williamsport, Pa.
 80th Danville, Ill.
 81st Springfield, Ill.
 84th Jackson, Mich.
 86th Lincoln, Neb.
 87th Abilene, Tex.
 88th Amarillo, Tex.
 89th Columbia, S.C.
 90th Wichita Falls, Tex.
 91st San Angelo, Tex.
 92d Fort Smith, Ark.
 93d Joplin, Mo.
 94th La Crosse, Wis.
 95th Oshkosh, Wis.
 96th Pueblo, Col.
 97th Newport News, Va.
 98th Clarksburg, W. Va.
 99th Riviera Beach, Fla.

ORGANIZED MARINE CORPS RESERVE UNITS (ALPHABETICALLY) (cont'd.)

INFANTRY COMPANY (cont'd.)

100th Meridian, Miss.
 101st Topeka, Kan.
 104th Parkersburg, W. Va.
 105th Augusta, Me.
 106th Des Moines, Iowa
 107th Lewiston, Me.

MOTOR TRANSPORT BATTALION

1st Atlanta, Ga.

ORDNANCE FIELD MAINTENANCE COMPANY

1st Columbia, Pa.
 2d Rock Island, Ill.
 3d Lawrence, Mass.

RECONNAISSANCE BATTALION

1st Corpus Christi, Tex.

RIFLE COMPANY

1st Springfield, Mass.
 2d New Rochelle, N.Y.
 3d Nashville, Tenn.
 4th Rome, Ga.
 5th Savannah, Ga.
 6th Little Rock, Ark.
 7th Dover, N.J.
 8th Oklahoma City, Okla.
 9th Fort Wayne, Ind.
 10th Grand Rapids, Mich.
 12th Springfield, Mo.
 13th Santa Monica, Calif.
 14th Kentfield, Calif.
 15th Seal Beach, Calif.
 16th Wilmington, Del.
 17th Evansville, Ind.
 18th Manchester, N.H.
 19th El Paso, Tex.
 21st Salt Lake City, Utah
 22d Winston-Salem, N.C.
 25th Gary, Ind.
 26th Minneapolis, Minn.

SERVICE BATTALION

1st Memphis, Tenn.

SHORE PARTY GROUP COMPANY

1st South Bend, Ind.
 2d Orlando, Fla.
 3d Kalamazoo, Mich.

SPECIAL TRUCK COMPANY

2d Sacramento, Calif.
 3d Charlotte, N.C.

SUPPLY COMPANY

1st Charlottesville, Va.
 2d Dayton, Ohio
 3d Tucson, Ariz.
 4th Stockton, Calif.
 5th Huntington, N.Y.

TANK BATTALION

1st San Diego, Calif.
 2d Mattydale, N.Y.

TANK COMPANY

1st Tallahassee, Fla.

TRUCK COMPANY

1st Tulsa, Okla.
 2d Augusta, Ga.
 4th Erie, Pa.
 6th Scranton, Pa.

TRUCK COMPANY/INFANTRY CO.

5th/24 Port Newark, N.J.

WEAPONS BATTALION

1st Forest Park, Ill.
 2d Kansas City, Mo.

4.5" ROCKET BATTALION

1st Dallas, Tex.

75mmAAA BATTALION

1st Freemansburg, Pa.
 2d Indianapolis, Ind.

75mmAAA BATTERY

2d Waco, Tex.
 3d Omaha, Neb.
 4th Fresno, Calif.
 5th San Jose, Calif.
 6th New Castle, Pa.
 7th Pasadena, Calif.
 8th Great Falls, Mont.

ORGANIZED MARINE CORPS RESERVE UNITS (ALPHABETICALLY) (Cont'd.)

105mm HOWITZER BATTALION

1st Richmond, Va.
 2d Miami, Fla.
 3d Birmingham, Ala.

105mm HOWITZER BATTERY

1st Chattanooga, Tenn.
 2d Jackson, Miss.
 3d Fort Worth, Tex.
 5th Reading, Pa.

155mm GUN BATTALION

1st Denver, Colo.
 2d Los Angeles, Calif.

155mm GUN BATTERY

2d Eugene, Ore.
 3d Salem, Ore.

155mm HOWITZER BATTALION

1st Philadelphia, Pa.
 2d Providence, R.I.
 3d Trenton, N.J.

155mm HOWITZER BATTERY

1st New Port, R.I.
 2d Texarkana, Tex.
 4th Raleigh, N.C.

WOMEN MARINE ADMINISTRATIVE PLATOON

2d 105mmHowBn, Miami, Fla.
 3d InfBn, St. Louis, Mo.
 26th Rifle Co., Minneapolis,
 Minn.
 5th InfBn, Detroit, Mich.
 1st 4.5" RktBn, Dallas, Tex.

WOMEN MARINE CLASSIFICATION PLATOON

2d InfBn, Boston, Mass.
 1st CommSuptBn, Ft. Schuyler, N.Y.
 2d 155mmGunBn, Los Angeles, Calif.
 10th InfBn, Seattle, Wash.
 9th InfBn, Chicago, Ill.
 1st EngrBn, Baltimore, Md.

WOMEN MARINE DISBURSING PLATOON

1st 155mmGunBn, Denver, Colo.
 13th InfBn, Washington, D.C.

WOMEN MARINE COMMUNICATION PLATOON

2d CommCo., Brooklyn, N.Y.

WOMEN MARINE SUPPLY PLATOON

2d DepotSupBn, Phila., Pa.
 11th InfBn, Cleveland, Ohio
 1st AAA AWBn, San Francisco,
 Calif.

WOMEN MARINE PLATOON

1st CommCo, Worcester, Mass.

APPENDIX II

ORGANIZED MARINE CORPS RESERVE UNITS (BY DISTRICT AND STATE)

FIRST MARINE CORPS RESERVE AND RECRUITMENT DISTRICT

CONNECTICUT

Hartford	70th InfCo
New Haven	2d AutoFldMaintCo
New London	3d InfCo

MAINE

Augusta	105th InfCo
Lewiston	107th InfCo
Portland	2d EngrBn

MASSACHUSETTS

Boston	2d InfBn
Larence	3d OrdFldMaintCo
Lynn	2d EngrCo
New Bedford	52d InfCo
Pittsfield	42d InfCo
Springfield	1st RifleCo
Worcester	1st CommCo

NEW HAMPSHIRE

Manchester	18th RifleCo
New Castle	54th InfCo

NEW JERSEY

Dover	7th RifleCo
Jersey City	14th InfCo
Port Newark	5th TruckCo
	24th InfCo

NEW YORK

Albany	46th InfCo
Binghamton	48th InfCo
Garden City	1st InfBn
	2d CommCo
Buffalo	29th InfCo

NEW YORK (cont'd.)

Huntington	5th SupCo.
Brooklyn	4th InfCo
Mattydale	2d Tank Bn
New Rochelle	2d RifleCo
Ft. Schuyler	1stCommSuptBn
Rochester	3d CommCo

RHODE ISLAND

Newport	1st 155mmHowBtry
Providence	2d 155mmHowBn

VERMONT

Burlington	1st InfCo
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ORGANIZED MARINE CORPS RESERVE UNITS (BY DISTRICT AND STATE)

FOURTH MARINE CORPS RESERVE AND RECRUITMENT DISTRICT

DELAWARE

Wilmington	16th RifleCo
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NEW JERSEY

Atlantic City	39 InfCo
Camden	68th InfCo
Trenton	3d 155mmHowBn

OHIO

Akron	1st AWBtry
Canton	2d AWBtry
Cincinnati	4th CommCo
Cleveland	11th InfBn
Columbus	27th InfCo
Dayton	2d SupCo
Hamilton	71st InfCo
Lima	72d InfCo
Mansfield	74th InfCo
Portsmouth	75th InfCo
Steubenville	76th InfCo
Toledo	8th InfBn
Youngstown	3d Engr Co
Zanesville	77th InfCo

PENNSYLVANIA

Altoona	5th InfCo
Columbia	1st OrdFldMaintCo
Connellsville	7th AWBtry
Eddystone	69th InfCo
Erie	4th TruckCo
Freemansburg	1st 75mmAAABn
Harrisburg	62d InfCo
Johnstown	34th InfCo
New Castle	6th 75mmAAABtry
Philadelphia	1st 155mmHowBn
	2d DepSupBn
Pittsburgh	12th InfBn
Pottsville	63d InfCo
Reading	5th 105mmHowBtry
Scranton	6th TruckCo
Williamsport	78th InfCo
Wyoming	1st AutoFldMaintCo

ORGANIZED MARINE CORPS RESERVE UNITS (BY DISTRICT AND STATE)

FIFTH MARINE CORPS RESERVE AND RECRUITMENT DISTRICT

KENTUCKY

Lexington	61st InfCo
Louisville	7th InfCo
Owensboro	60th InfCo

MARYLAND

Baltimore	1st EngrBn
Cumberland	6th InfCo

VIRGINIA

Charlottesville	1st SupCo
Lynchburg	8th InfCo
Newport News	97th InfCo
Norfolk	1st Dep SupBn
Richmond	1st 105mm HowBn
Roanoke	5th Engr Co

WEST VIRGINIA

Clarksburgh	98th InfCo
Huntington	25th InfCo
Parkersburg	104th InfCo
South Charleston	4th EngrCo

<u>WASHINGTON, D.C.</u>	13th InfBn
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ORGANIZED MARINE CORPS RESERVE UNITS (BY DISTRICT AND STATE)

SIXTH MARINE CORPS RESERVE AND RECRUITMENT DISTRICT

ALABAMA

Birmingham	3d 105mmHowBn
Mobile	1st AmphTracCo
Montgomery	38th InfCo

FLORIDA

Jacksonville	2d AmphTracCo
Miami	2d 105mmHowBn
Orlando	2d ShPtyGrpCo
Riviera Beach	99th InfCo
Tallahassee	1st TankCo
Tampa	1st AmphTracBn

GEORGIA

Atlanta	1st MTBn
Augusta	2d TruckCo
Rome	4th RifleCo
Savannah	5th RifleCo

MISSISSIPPI

Gulfport	1st ArmdAmphCo
Jackson	2d 105mmHowBtry
Meridian	100th InfCo

NORTH CAROLINA

Charlotte	3d SplTruckCo
Durham	41st InfCo
Greensboro	26th InfCo
Raleigh	4th 155mmHowBtry
Winston-Salem	22d RifleCo

SOUTH CAROLINA

Charleston	53d InfCo
Columbia	89th InfCo
Greenville	9th InfCo

TENNESSEE

Chattanooga	1st 105mmHowBtry
Johnson City	31st InfCo
Knoxville	6th EngrCo
Memphis	1st ServBn
Nashville	3d RifleCo

ORGANIZED MARINE CORPS RESERVE UNITS (BY DISTRICT AND STATE)

EIGHTH MARINE CORPS RESERVE AND RECRUITMENT DISTRICT

ARKANSAS

Fort Smith	92d InfCo
Little Rock	6th RifleCo

LOUISIANA

Lafayette	28th InfCo
New Orleans	4th InfBn
Shreveport	10th InfCo

NEW MEXICO

Albuquerque	57th InfCo
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OKLAHOMA

Oklahoma City	8th RifleCo
Tulsa	1st TruckCo

TEXAS

Abilene	87th InfCo
Amarillo	88th InfCo
Austin	13th InfCo
Beaumont	33d InfCo
Corpus Christi	1st ReconBn
Dallas	1st 4.5" RktBn
El Paso	19th RifleCo
Ft. Worth	3d 105mmHowBtry
Galveston	3d AmphTracCo
Houston	6th InfBn (Composite)
Lubbock	40th InfCo
Midland	47th InfCo
Port Arthur	37th InfCo
San Angelo	91st InfCo
San Antonio	14th InfBn
Texarkana	2d 155mmHowBtry
Waco	2d 75mmAAABtry
Wichita Falls	90th InfCo

ORGANIZED MARINE CORPS RESERVE UNITS (BY DISTRICT AND STATE)

NINTH MARINE CORPS RESERVE AND RECRUITMENT DISTRICT

COLORADO

Denver	1st 155mmGunBn
Pueblo	96th InfCo

ILLINOIS

Chicago	9th InfBn
	2d ComSuptBn
Danville	80th InfCo
Forest Park	1st WpnsBn
Great Lakes	43d InfCo
Joliet	9th AWBtry
Peoria	19th InfCo
Rockford	20th InfCo
Rock Island	2d OrdFldMaintCo
Springfield	81st InfCo

INDIANA

Evansville	17th RifleCo
Ft. Wayne	9th RifleCo
Gary	25th RifleCo
Indianapolis	2d 75mmAAABn
South Bend	1st ShPtyGrpCo

IOWA

Des Moines	106th InfCo
Ottumwa	30th InfCo
Sioux City	55th InfCo
Waterloo	3d AWBtry

KANSAS

Topeka	101st InfCo
Wichita	17th InfCo

MICHIGAN

Detroit	5th InfBn
Flint	51st InfCo
Grand Rapids	10th RifleCo
Jackson	84th InfCo
Kalamazoo	3d ShPtyGrpCo
Lansing	50th InfCo

MINNESOTA

Duluth	16th InfCo
Minneapolis	26th RifleCo

MISSOURI

Joplin	93d InfCo
Kansas City	2d WpnsBn
Springfield	12th RifleCo
St. Louis	3d InfBn

NEBRASKA

Lincoln	86th InfCo
Omaha	3d 75mmAAABtry

WISCONSIN

Green Bay	7th EngrCo
La Crosse	94th InfCo
Madison	4th AWBtry
Milwaukee	16th InfBn
Oshkosh	95th InfCo

ORGANIZED MARINE CORPS RESERVE UNITS (BY DISTRICT AND STATE)

TWELFTH MARINE CORPS RESERVE AND RECRUITMENT DISTRICT

ARIZONA

Phoenix 9th EngrCo
Tucson 3d SupCo

CALIFORNIA

Alameda 1st CommBn
Bakersfield 8th AWBtry
Compton 21st InfCo
Fresno 4th 75mmAAABtry
Kentfield 14th RifleCo
Long Beach 5th CommCo
Los Angeles 2d 155mmGunBn
Pasadena 7th 75mmAAABtry
Pico 5th AWBtry
Port Hueneme 67th InfCo
Sacramento 2d SplTruckCo
San Bernardino 32d InfCo
San Bruno 7th InfBn
San Diego 1st TankBn
San Francisco 2d ArmdAmphCo
1st AAA AWBn
San Jose 5th 75mmAAABtry
1st AirDelCo
Santa Monica 13th RifleCo
Santa Rosa 35th InfCo
Seal Beach 15th RifleCo
Stockton 4th SupCo
Tulare 64th InfCo

IDAHO

Boise 44th InfCo

MONTANA

Butte 36th InfCo
Billings 58th InfCo
Great Falls 8th 75mmAAABtry

NEVADA

Reno 49th InfCo

OREGON

Eugene 2d 155mmGunBtry
Portland 3d EngrBn
Salem 3d 155mmGunBtry

UTAH

Ogden 45th InfCo
Salt Lake City 21st RifleCo

WASHINGTON

Aberdeen 22d InfCo
Bellingham 56th InfCo
Seattle 10th InfBn
Spokane 6th AWBtry
Tacoma 23d InfCo
Yakima 66th InfCo

FOURTEENTH MARINE CORPS RESERVE DISTRICT

OAHU, T. H.

Pearl Harbor 15th InfBn

APPENDIX III

Accounting

Budget Designation

Sub			
Head	Proj	APPROPRIATION:	<u>Reserve Personnel, Marine Corps</u>
		ACTIVITY No. 1.	<u>Reserve Personnel</u>
31	11	PROJECT 1A.	Pay and Allowances, Active Duty for Training, Officers

NON-AVIATION

SUB-PROJECT

1A1	Annual Tours, Training Pay Group A (48 Drill pay status - 15 days)
1A2	Annual Tours, Training Pay Group B (24 Drill pay status - 15 days)
1A3	Annual Tours, Training Pay Group C (12 Drill pay status - 15 days)
1A4	Annual Tours, Training Pay Group D (Non-drill pay status - 15 days)
1A5	School Tours
1A5(1)	15 Days (Drill Pay Status)
1A5(2)	30 Days (Drill Pay Status)
1A5(3)	30 Days (Non-Drill Pay Status)
1A5(4)	60 Days (Drill Pay Status)
1A5(5)	60 Days (Non-Drill Pay Status)
1A5(6)	90 Days (Drill Pay Status)
1A5(7)	90 Days (Non-Drill Pay Status)
1A6	Special Tours
1A6(1)	3 Days (Drill Pay Status)
1A6(2)	4 Days (Non-Drill Pay Status)
1A6(3)	6 Days (Drill Pay Status)
1A6(4)	15 Days (Drill Pay Status)
1A6(5)	30 Days (Drill Pay Status)

AVIATION

1A1	Annual Tours, Training Pay Group A (48 Drill pay status - 15 days)
1A2	Annual Tours, Training Pay Group B (24 Drill pay status - 15 days)
1A3	Annual Tours, Training Pay Group C (12 Drill pay status - 15 days)
1A4	Annual Tours, Training Pay Group D (Non-drill pay status - 15 days)
1A6	Special Tours
1A6(1)	30 Days (Drill Pay Status)

(RPMC)

Accounting

Budget Designation

Sub			
Head	Proj	APPROPRIATION:	Reserve Personnel, Marine Corps
		ACTIVITY No. 1	Reserve Personnel
31	13	PROJECT 1B	Pay and Allowances, Activity Duty for Training, Enlisted Personnel

NON-AVIATION

SUB-PROJECT

1B1	Annual Tours, Training Pay Group A (48 Drill pay status - 15 days)
1B2	Annual Tours, Training Pay Group B (24 Drill pay status - 15 days)
1B3	Annual Tours, Training Pay Group C (12 Drill pay status - 15 days)
1B4	Annual Tours, Training Pay Group D (Non-Drill pay status - 15 days)
1B5	School Tours
1B5(1)	15 Days (Drill Pay Status)
1B5(2)	30 Days (Drill Pay Status)
1B5(3)	30 Days (Non-Drill Pay Status)
1B5(4)	60 Days (Drill Pay Status)
1B5(5)	60 Days (Non-Drill Pay Status)
1B5(6)	90 Days (Drill Pay Status)
1B5(7)	90 Days (Non-Drill Pay Status)
1B6	Special Tours
1B6(1)	5 Days (Drill Pay Status)
1B6(2)	15 Days (Drill Pay Status)
1B6(3)	30 Days (Drill Pay Status)
1B6(4)	45 Days (Drill Pay Status)
1B6(5)	6 months (Drill Pay Status)

AVIATION

SUB-PROJECT

1B1	Annual Tours, Training Pay Group A (48 Drill pay status)
1B2	Annual Tours, Training Pay Group B 924 Drill pay status)
1B3	Annual Tours, Training Pay Group C (12 Drill pay status)
1B4	Annual Tours, Training Pay Group D (Non-Drill pay status - 15 days)
1B5	School Tours
1B5(1)	30 Days (Drill Pay Status)
1B5(2)	90 Days (Drill Pay Status)
1B6	Special Tours
1B6(1)	6 months (Drill Pay Status)

(RPMC)

Accounting

Budget Designation

Sub			
Head	Proj	APPROPRIATION:	Reserve Personnel, Marine Corps
		ACTIVITY No. 1.	Reserve Personnel
31	15	PROJECT 1C.	Pay and Allowances, Inactive Duty Training, Officers

NON-AVIATION

SUB-PROJECT

1C1	Inactive Duty Drills, Training Pay Group A (48 Drills)
1C2	Inactive Duty Drills, Training Pay Group B (24 Drills)
1C3	Inactive Duty Drills, Training Pay Group C (12 Drills)

AVIATION

1C1	Inactive Duty Drills, Training Pay Group A (48 Drills)
1C2	Inactive Duty Drills, Training Pay Group B (24 Drills)
1C3	Inactive Duty Drills, Training Pay Group C (12 Drills)

17	PROJECT 1D.	Pay and Allowances, Inactive Duty Training, Enlisted
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NON-AVIATION

SUB-PROJECT

1D1	Inactive Duty Drills, Training Pay Group A (48 Drills)
1D2	Inactive Duty Drills, Training Pay Group B (24 Drills)
1D3	Inactive Duty Drills, Training Pay Group C (12 Drills)

AVIATION

1D1	Inactive Duty Drills, Training Pay Group A (48 Drills)
1D2	Inactive Duty Drills, Training Pay Group B (24 Drills)
1D3	Inactive Duty Drills, Training Pay Group C (12 Drills)

Accounting

Budget Designation

Sub

Head Proj

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APPROPRIATION: Reserve Personnel, Marine Corps
 ACTIVITY No. 1. Reserve Personnel
 PROJECT 1E. Individual Clothing and Uniform
 Gratuities
 SUB-PROJECT 1E1 Uniform Gratuities, Officers

NON-AVIATION

- 1E1(1) Active Duty for Training
 - 1E1(1)(a) Maintenance Allowance
 - 1E1(1)(b) Initial Allowance
- 1E1(2) Inactive Duty for Training
 - 1E1(2)(a) Maintenance Allowance
 - 1E1(2)(b) Initial Allowance

AVIATION

- 1E1(1) Active Duty for Training
 - 1E1(1)(a) Maintenance Allowance
 - 1E1(1)(b) Initial Allowance
- 1E1(2) Inactive Duty for Training
 - 1E1(2)(a) Maintenance Allowance
 - 1E1(2)(b) Initial Allowance

1E2 Individual Clothing, Enlisted Personnel

NON-AVIATION

- 1E2(1) Active Duty for Training
 - 1E2(1)(a) Annual Tours, Training
Pay Group D (Non-Drill)
 - 1E2(1)(b) School Tours, Non-
Drill Pay Status
- 1E2(2) Inactive Duty Training
 - 1E2(2)(a) Pay Group A
 - 1E2(2)(b) Pay Group B
 - 1E2(2)(c) Pay Group C

AVIATION

- 1E2(1) Active Duty for Training
 - 1E2(1)(a) Annual Tours, Training
Pay Group D
- 1E2(2) Inactive Duty Training
 - 1E2(2)(a) Pay Group A
 - 1E2(2)(b) Pay Group B
 - 1E2(2)(c) Pay Group C

(RPMC)

Accounting

Budget Designation

Sub

Head Proj

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APPROPRIATION: Reserve Personnel, Marine Corps
 ACTIVITY No. 1. Reserve Personnel
 PROJECT 1F. Subsistence in Kind
 SUB-PROJECT 1F1 Active Duty for Training

NON-AVIATION

1F1(1) Annual Tours
 1F1(1)(a) Training Pay Group A
 1F1(1)(b) Training Pay Group B
 1F1(1)(c) Training Pay Group C
 1F1(1)(d) Training Pay Group D
 1F1(2) School Tours
 1F2(2)(a) 15 Days (Drill Pay Status)
 1F2(2)(b) 30 Days (Drill Pay Status)
 1F2(2)(c) 30 Days (Non-Drill Pay Status)
 1F2(2)(d) 60 Days (Drill Pay Status)
 1F2(2)(e) 60 Days (Non-Drill Pay Status)
 1F2(2)(f) 90 Days (Drill Pay Status)
 1F2(2)(g) 90 Days (Non-Drill Pay Status)
 1F1(3) Special Tours
 1F3(3)(a) 15 Days (Drill Pay Status)
 1F3(3)(b) 30 Days (Drill Pay Status)
 1F3(3)(c) 45 Days (Drill Pay Status)
 1F3(3)(d) 6 Months (Drill Pay Status)

AVIATION

1F1(1) Annual Tours
 1F1(1)(a) Training Pay Group A
 1F1(1)(b) Training Pay Group B
 1F1(1)(c) Training Pay Group C
 1F1(1)(d) Training Pay Group D

(RPMC)

School Tours
 1F1(2) 1F1(2)(a) 30 Days (Drill Pay Status)
 1F1(2)(b) 90 Days (Drill Pay Status)
 1F1(3) Special Tours
 1F1(3)(a) 6 Months (Drill Pay Status)

SUB-PROJECT

1F2 Inactive Duty Drills

NON-AVIATION

1F2(1) Training Pay Group A
 1F2(2) Training Pay Group B
 1F2(3) Training Pay Group C
 1F2(4) Training Pay Group D

Accounting

Budget Designation

Sub			
Head	Proj	APPROPRIATION:	Reserve Personnel, Marine Corps
		ACTIVITY No. 1.	Reserve Personnel
31	31	PROJECT 1F.	Subsistence in Kind
		SUB-PROJECT 1F1	Active Duty for Training

AVIATION

1F2(1)	Training Pay Group A
1F2(2)	Training Pay Group B
1F2(3)	Training Pay Group C
1F2(4)	Training Pay Group D

PROJECT 1G. Travel, Active Duty for Training,
Officers

NON-AVIATION

41	SUB-PROJECT 1G1	Annual Tours, Training Pay Group A
	1G2	Annual Tours, Training Pay Group B
	1G3	Annual Tours, Training Pay Group C
	1G4	Annual Tours, Training Pay Group D
	1G5	School Tours
	1G5(1)	15 Days (Drill Pay Status)
	1G5(2)	30 Days (Drill Pay Status)
	1G5(3)	30 Days (Non-Drill Pay Status)
	1G5(4)	60 Days (Drill Pay Status)
	1G5(5)	60 Days (Non-Drill Pay Status)
	1G5(6)	90 Days (Drill Pay Status)
	1G5(7)	90 Days (Non-Drill Pay Status)
	1G6	Special Tours
	1G6(1)	3 Days (Drill Pay Status)
	1G6(2)	4 Days (Non-Drill Pay Status)
	1G6(3)	6 Days (Drill Pay Status)
	1G6(4)	15 Days (Drill Pay Status)
	1G6(5)	30 Days (Drill Pay Status)

AVIATION

1G1	Annual Tours, Training Pay Group A
1G2	Annual Tours, Training Pay Group B
1G3	Annual Tours, Training Pay Group C
1G4	Annual Tours, Training Pay Group D
1G5	School Tours
1G6	Special Tours
1G6(1)	30 Days (Drill Pay Status)

(RPMC)

Accounting		Budget Designation	
Sub Head	Proj	APPROPRIATION:	Reserve Personnel, Marine Corps
		ACTIVITY No. 1	Reserve Personnel
31	41	PROJECT 1G.	Travel, Active Duty for Training, Officers
	43	SUB-PROJECT 1G5	School Tours (cont'd.)
		PROJECT 1H.	Travel, Active Duty for Training, Enlisted Personnel
<u>NON-AVIATION</u>			
		SUB-PROJECT	
		1H1	Annual Tours, Training Pay Group A
		1H2	Annual Tours, Training Pay Group B
		1H3	Annual Tours, Training Pay Group C
		1H4	Annual Tours, Training Pay Group D
		1H5	School Tours
		1H5 (1)	15 Days (Drill Pay Status)
		1H5 (2)	30 Days (Drill Pay Status)
		1H5 (3)	30 Days (Non-Drill Pay Status)
		1H5 (4)	60 Days (Drill Pay Status)
		1H5 (5)	60 Days (Non-Drill Pay Status)
		1H5 (6)	90 Days (Drill Pay Status)
		1H5 (7)	90 Days (Non-Drill Pay Status)
		1H6	Special Tours
		1H6 (1)	15 Days (Drill Pay Status)
		1H6 (2)	30 Days (Drill Pay Status)
		1H6 (3)	45 Days (Drill Pay Status)
		1H6 (4)	6 Months (Drill Pay Status)
<u>AVIATION</u>			
		SUB-PROJECT	
		1H1	Annual Tours, Training Pay Group A
		1H2	Annual Tours, Training Pay Group B
		1H3	Annual Tours, Training Pay Group C
		1H4	Annual Tours, Training Pay Group D
		1H5	School Tours
		1H6	Special Tours
		PROJECT 1I.	Other Costs
		SUB-PROJECT	
		1I1	Death Gratuities, Officers
		1I2	Death Gratuities, Enlisted
		1I3	Disability & Hosp. Benefits, Officers
		1I4	Disability & Hosp. Benefits, Enlisted
		ACTIVITY No. 2.	Reserve Officer Candidates
		PROJECT 2A.	Pay and Allowances
		2B.	Individual Clothing
		2C.	Subsistence in Kind
		2D.	Travel

APPENDIX IV

APPROPRIATION: Marine Corps Troops and Facilities

ACTIVITY no. 1. Training and Operations

PROJECT 1A. Unit Training and Operations

SUB-PROJECT 1A1. Unit Purchase and Maintenance of
Material, and Operational Expenses

1A2. Station Operation and Maintenance

1A3. Station Major Repairs and Minor
Construction

PROJECT 1B. Individual Training and Operations

SUB-PROJECT 1B1. Station Operation and Maintenance

1B2. Station Major Repairs and Minor
Construction

1B3. Special Training Expenses

PROJECT 1C. Security and Service Operations

SUB-PROJECT 1C1. Station Operation and Maintenance

1C2. Station Major Repairs and Minor
Construction

PROJECT 1D. Recruiting

SUB-PROJECT 1D1. Station Operation and Maintenance

1D2. Recruiting Media

PROJECT 1E. Central Procurement, Maintenance Parts and
Organizational Equipment (ASA)

SUB-PROJECT 1E1. Maintenance Spares and Spare Parts
for Major Equipment

1E2. Organizational Equipment

1E3. Items for Test and Test Services

PROJECT 1F. Troops Services

SUB-PROJECT 1F1. Recreation and Welfare Expenses

1F2. Miscellaneous Individual Expenses

ACTIVITY No. 2. Depot Supply System

PROJECT 2A. Repair, Rework, Renovation and Preservation
of Material

PROJECT 2B. Depot Operation and Maintenance

SUB-PROJECT 2B1. Depot Operation and Maintenance

2B2. Depot Major Repairs and Minor Con-
struction

ACTIVITY No. 3. Transportation of Things

PROJECT 3A. Inland Transportation

PROJECT 3B. Ocean Transportation

ACTIVITY No. 4. Marine Corps Reserve Training

PROJECT 4A. Ground Reserve Training

SUB-PROJECT 4A1. Operation and Maintenance, Marine
Corps Reserve Ground

4A2. Station Major Repairs and Minor
Construction Marine Corps Reserve Ground

PROJECT 4B. Aviation Reserve Training

SUB-PROJECT 4B1. Operation and Maintenance, Marine
Corps Reserve Aviation

ACTIVITY No. 5. Industrial Mobilization

PROJECT 5A. Planning within the Department of Defense
SUB-PROJECT

ACTIVITY No. 6. Cataloging

PROJECT 6A. Cataloging

ACTIVITY No. 7 Departmental Administration

PROJECT 7A. Personal Services

Project 7B. Other Expenses

Accounting Projects Under the Appropriation
Marine Corps Troops and Facilities

Subhead .11 Training and Operations

Unit Training and Operations

Project 11 Unit Purchase and Maintenance of Materiel,
and Operation Expenses

Project 12 Station Operation and Maintenance

Project 13 Station Major Repairs and Minor Construction

Individual Training and Operations

Project 22 Station Operation and Maintenance

Project 23 Station Major Repairs and Minor Construction

Project 24 Special Training Expenses

Security and Service Operations

Project 32 Station Operation and Maintenance

Project 33 Station Major Repairs and Minor Construction

Recruiting

Project 42 Station Operation and Maintenance

Project 44 Recruiting Media

Central Procurement, Maintenance Parts and Organizational
Equipment (ASA)Project 51 Maintenance Spares and Spare Parts for Major
Equipment

Project 56 Items for Test and Test Services

Troops Services

Project 57 Recreation and Welfare Expenses

Project 58 Miscellaneous Individual Expenses

Subhead .16 Depot Supply System

Project 59 Repair, Rework, Renovation, and Preservation of
Materiel

Project 62 Depot Operation and Maintenance

Project 63 Depot Major Repairs and Minor Construction

Subhead .57 Transportation of Things

Project 67 Inland Transportation
Project 68 Ocean Transportation

Subhead .12 Marine Corps Reserve Training

Ground Reserve Training
Project 72 Operation and Maintenance, Marine Corps Reserve
Ground
Project 73 Major Repairs and Minor Construction, Marine
Corps Reserve Ground

Aviation Reserve Training
Project 82 Operation and Maintenance, Marine Corps Reserve
Aviation

Subhead .13 Industrial Mobilization

Project 90 Planning within the Department of Defense

Subhead .14 Cataloging

Project 91 Cataloging

Subhead .15 Departmental Administration

Project 94 Personal Services
Project 97 Other Expenses

Accounting Projects Under the Appropriation Research and
Development, Navy

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Subhead .57 Marine Corps (FY 1955)

Project 84 Ordnance
Project 85 Electronics
Project 86 Motor Transport
Project 87 Engineering
Project 88 General Supply
Project 89 Other

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